SECTION 6

Federally Funded Programs (Listed by Revenue Code)

Revenue Code	Subfund	Federal Program	2007–08 Award Estimates	Page Number
4210	207	Vocational Aid, Title I	\$ 20,637,674 est.	204
4310	200	Title I, Basic State Grant Programs (Carryover Provision)	187,901,935	208
4312	251	Rural and Low-Income School Program, Title VI, (Carryover Provision)	3,733,663	211
4318	218	SC Reading First	16,009,130	213
4320	252	Public Charter School Grant (Carryover Provision)	3,990,317	218
4325	225	Mathematics and Science Partnerships Program, Title II (Carryover Provision)	2,762,092	221
4331	253	Enhancing Education Through Technology (E2T2), Title II (Carryover Provision)	3,822,729	223
4340	241	Promoting Informed Parental Choice and Innovative Programs, Title V (Carryover Provision)	1,335,779	227

Federally Funded Programs (Listed by Revenue Code)

Revenue Code	Subfund	Federal Program	2007–08 Award Estimates	Page Number
4341	264	Language Instruction for Limited English Proficient and Immigrant Students, Title III (Carryover Provision)	\$4,287,655	231
4351	267	Improving Teacher Quality (Carryover Provision)	37,100,520	233
4360	242	Even Start Family Literacy	1,098,346	239
4400	243	Adult Education	8,048,067	241
4510	203	Individuals with Disabilities Education Act (IDEA) (Carryover Provision)	162,837,874 est.	245
4520	205	Preschool Grants (IDEA) (Carryover Provision)	7,138,751	250
4800/4991	600	School Food Service Programs (USDA Reimbursements and Commodities) (Carryover Provision)	191,663,062 est.	252
4920	209	Drug and Violence Prevention Program (Title IV, 21 st Century Schools)	3,555,866	255

Federally Funded Programs (Listed by Revenue Code)

Revenue Code	Subfund	Federal Program	2007–08 Award Estimates	Page Number
4924	224	21st Century Community Learning Centers Program (Title IV, 21st Century Schools)	\$13,349,772	259
4995	248	CDC State and Local Coordinated School Health Programs	631,648	265
4996	249	Learn and Serve America	500,000 est.	267
4999	200	AmeriCorps	1,500,000 est.	269

REVENUE 4210 VOCATIONAL AID, TITLE I

(SUBPROGRAM CODES 01-17, 23-24, 40,

45, 47–48)

SUBFUND 207 SPECIAL REVENUE FUND

PROJECT NUMBER VA

Allocation Formula

Federal Career and Technology Education (CATE) funds are distributed to the appropriate state education agency in each state based on a statutory formula. Funds are then distributed to local educational agencies (LEAs) or other eligible recipients that have currently approved local plans/applications based on a formula basis.

Legal References

Carl D. Perkins Career and Technical Education Improvement Act of 2006 CFDA (Catalog of Federal Domestic Assistance) 84.048

Background

The purpose of the Carl D. Perkins Career and Technical Education Improvement Act of 2006 is to provide federal funds to LEAs and other eligible recipients to more fully develop the academic, career, and technical skills of secondary and postsecondary students who elect to enroll in career and technical education programs.

Guidelines

A list of Career and Technology Education subprogram codes follows immediately after this section.

An LEA or other eligible recipient may use federal CATE funds only for programs, services, and activities that comply with all applicable requirements of the Carl D. Perkins Career and Technical Education Improvement Act of 2006 as outlined in the instructions for the "Local Plan for Career and Technology Education" and other

appropriate documents. Federal funds must be used in accordance with the approved local plan.

Reimbursement reporting requirements and financial codes are enclosed with each approved career and technology education funding plan mailed to each LEA.

The federal regulations concerning inventorying equipment are located at Subfund 325, Career and Technology Education Equipment.

Carl Perkins Act funds may be used for costs related to leasing of equipment.

The appropriate accounts for allowed expenditures are

207-114-100	207-115-100	207-200-100**	207-300-100**
207-114-200	207-115-200	207-200-200	207-300-200
207-114-300	207-115-300	207-200-300	207-300-300
207-114-400	207-115-400	207-200-400	207-300-400
207-114-500	207-115-500	207-200-500	
207-114-600	207-115-600	207-200-600	

^{**}Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the Carl D. Perkins Career and Technical Education Improvement Act of 2006. Functions (200 and 300) and object accounts displayed above are only header codes. Detailed function and object account codes **must** be recorded by the district.

Responsible Office: Office of Career and Technology Education, Division of

Standards and Learning

Contact: Joe Williams, 803-734-8456

E-Mail Address: jwilliam@ed.sc.gov

CAREER TECHNOLOGY EDUCATION FUNCTION AND SUBPROGRAM CODES, 2007–08

Function Code	Subprogram	Program/Activity Title	Source of Funds Title/Part
100/200	01	Integration	Perkins, Title I
100/200	02	WBL Activities	Perkins, Title I
100/200	03	Technology Training	Perkins, Title I
200	04	Professional Development	Perkins, Title I
200	05	Evaluation/Assessment	Perkins, Title I
100/200	06	Initiate/Improve Program	Perkins, Title I
100/200	07	Programs of Study	Perkins, Title I
100/200	80	Special Populations	Perkins, Title I
100/200	09	Career Guidance/Placement	Perkins, Title I
100/200	10	Student Organizations	Perkins, Title I
100	11	Equipment (federal)	Perkins, Title I
100/200	12	Family and Consumer Science	
100	13	Adult Programs (LPN)	Perkins, Title I & State
100/200	14	Nontraditional Activities	Perkins, Title I
200	15	Administration	Perkins, Title I
100/200	16	Automotive Technology	Perkins, Title I
100/200	17	Innovative Initiatives	Perkins, Title I
100/200	18	WBL Activities (EIA)	EIA
100	19	CATE Equipment (EIA &State)	EIA/State Special Revenue
200	20	HSTW State	State
200	21	Teacher Education	Perkins,
			Leadership
200	22	SC Teacher Recruitment Ctr.	Perkins, Leadership
100/200	23	CTE Reserve	Perkins, Title I
100/200	24	Nontraditional Program (Leadership)	Perkins, Leadership
200	25	V-TECS	Perkins,
200	20	V-1200	Leadership
200	26	AYES	Perkins,
200	20	71120	Leadership
200	27	State Board for Tech	Perkins,
		Administration	Administration
100/200	29	Other CATE Programs	Local
200	36	Business Week	Perkins,
			Leadership

CAREER TECHNOLOGY EDUCATION FUNCTION AND SUBPROGRAM CODES, 2007–08

Function Code	Subprogram	Program/Activity Title	Source of Funds Title/Part
200	39	Administrators Institute	Perkins, Leadership
100/200	40	State Institutions	Perkins, Leadership
200	41	Gender Equity	Perkins, Leadership
200	42	FFA Camp Caretaker	Perkins, Leadership
200	43	Agriculture Education, Teacher Education	Perkins, Leadership
200	44	Student Organization Administration	Perkins, Leadership
200	45	HSTW Projects	Perkins, Leadership
200	46	Bell South	State
200	47	SC Career Planning System	Perkins, Leadership
100/200	48	State Leadership-Special Projects	Perkins, Leadership
200	51	Prepare CTE Teachers For Classroom	Perkins, Leadership, Transition to Teaching Grant
100/200	52	Workforce Development Incentive Grant	WIA Section 503
200	53	Workforce Development Incentive Grant Admin	WIA Section 503
200	60	TP Institutes	Perkins, Title I
200	61	WBL Career Special (EIA)	EIA
200	62	WBL Staff Development (EIA)	EIA
100/200	93	Industry Partnerships	EEDA

REVENUE 4310 TITLE I, BASIC STATE GRANT PROGRAMS

(Carryover Provision)

SUBFUND 200 SPECIAL REVENUE FUND

PROJECT NUMBERS BA/BG/BJ

Allocation Formula

The district allocation is based on the number of low-income students residing in the district according to the latest U.S. Census data for Part A of Title I of the Elementary and Secondary Education Act (ESEA) or on a formula basis for Part C and Part D.

Legal References

No Child Left Behind Act of 2001, Title I, Parts A, C, and D, Pub. L. No. 107–110 General Education Provisions Act

CFDA (Catalog of Federal Domestic Assistance) 84.010, 84.011, 84.013

Guidelines

The Title I programs include the following:

A. Basic State Grant Program, Title I, Part A

REVENUE 4310 (CFDA 84.010), SUBFUND 201

The purpose of this title is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging state academic achievement standards and state academic assessments. This purpose can be accomplished through such means as targeted assistance schools, schoolwide programs, increased parental involvement, and accountability.

Carryover is limited to no more than 15 percent of the Basic funds allocated to each school district for the current fiscal year.

B. Migrant Education, Title I, Part C

REVENUE 4310 (CFDA 84.011), SUBFUND 235

The purpose of this part is to support high-quality comprehensive educational programs for migratory children to help overcome the educational disruptions and other problems that result from repeated moves.

C. Neglected and Delinquent, Title I, Part D

REVENUE 4310 (CFDA 84.013), SUBFUND 236

The purpose of this part is to improve educational services for children and youth in local and State institutions for neglected and delinquent children and youth, so that such children and youth have the opportunity to meet the same challenging state academic content standards and challenging state student academic achievement standards that all children in the State are expected to meet.

D. School Improvement, Title I, Part A

REVENUE 4310 (CFDA 84.010), SUBFUND 237

The purpose of this part is a portion of the Title I, Part A federal allocation is awarded to districts identified in school improvement for the purpose of providing assistance in the area(s) that caused these schools to be identified.

The appropriate accounts for allowed expenditures are

200-100-100**	200-200-100**
200-100-200	200-200-200
200-100-300	200-200-300
200-100-400	200-200-400
200-100-500	200-200-500
200-100-600	200-200-600
200-413-720	Payments to Nonpublic Schools

Expenditures in any budget category may be exceeded by 10 percent of the budgeted amount if there are funds available in another category to cover the excess.

^{**}Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with Title I program guidelines. The function and object accounts

displayed above are only header accounts. Detailed function and object accounts **must** be recorded by the district.

Responsible Office: Office of Federal and State Accountability, Division of

Accountability

Contact: Nancy Busbee, 803-734-8105

E-Mail Address: nbusbee@ed.sc.gov

REVENUE 4312 RURAL AND LOW-INCOME

SCHOOL PROGRAM, TITLE VI

(Carryover Provision)

SUBFUND 251 SPECIAL REVENUE FUND

PROJECT NUMBER BS

Allocation Formula

Funds are allocated on a per-pupil poverty basis to eligible districts.

Legal References

No Child Left Behind Act of 2001, Title VI Flexibility and Accountability, Part B, Rural Education Initiative, Subpart 2, Pub. L. No. 107–110.

CFDA (Catalog of Federal Domestic Assistance) 84.358B

Guidelines

The purpose of this part is to address the unique needs of rural school districts that frequently lack the personnel and resources needed to compete effectively for federal competitive grants, and receive formula grant amounts too small to be effective in meeting their intended purposes.

Please select one or more of the program purposes listed below to describe your local program.

In accordance with Sec. 6222(a) of Title VI, "Grant funds awarded to local educational agencies under this subpart shall be used for any of the following:

- teacher recruitment and retention, including the use of signing bonuses and other financial incentives;
- teacher professional development, including programs that train teachers to utilize technology to improve teaching and to train special needs teachers;
- educational technology, including software and hardware, as described in part D
 of Title II;

- parental involvement activities;
- activities authorized under the Safe and Drug-Free Schools program under part A of Title IV;
- · activities authorized under part A of Title I; and
- activities authorized under Title III.

The appropriate accounts for allowed expenditures are

251-100-100**	251-200-100**
251-100-200	251-200-200
251-100-300	251-200-300
251-100-400	251-200-400
251-100-500	251-200-500
251-100-600	251-200-600

^{**}Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the program guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must** be recorded by the district.

Responsible Office: Office of Federal and State Accountability, Division of

Accountability

Contact: Woody Lucas, 803-734-8118

E-Mail Address: wlucas@ed.sc.gov

REVENUE 4318 SC READING FIRST

SUBFUND 218 SPECIAL REVENUE FUND

PROJECT NUMBER RC

Allocation Formula

Funds under the No Child Left Behind Act of 2001 are allocated for SC Reading First (South Carolina Reading First) competitive grants to SC Reading First-eligible districts. Each district that receives a competitive subgrant must receive at least the same percentage of the state's total Reading First subgrant funds as the district received of the total Title I, Part A funds received by all districts in the state for the preceding fiscal year.

By statute, state educational agencies may award Reading First subgrants for a period of not more than six years. However, the initial subgrant will be three and a half years with a review being conducted at the end of this period (**June 2007**). Continued implementation funding for districts applying to continue was approved for nineteen districts. This funding will continue for two years through June 30, 2009. Grant monies received July 1, 2007 must be spent or encumbered by June 30, 2008.

Legal References

No Child Left Behind Act of 2001, Title I, Part B, Subpart 1 CFDA (Catalog of Federal Domestic Assistance) 84.357

Guidelines

The SC Reading First district grants must build on existing and well-established models, as well as additional necessary models, that comply with the required primary activities of the No Child Left Behind Act, as follows:

 Professional development activities. The SC Reading First project uses the South Carolina Reading Initiative (SCRI) revised model to include school-based literacy coaches. In addition to what is provided by school literacy coaches, administrators and teachers (kindergarten through third grade and special education kindergarten through twelfth grade) receive comprehensive, onsite professional development provided by Regional Literacy Coaches and Professional Development Providers.

- Implementation of learning systems or programs of reading instruction.
 Both school literacy coaches and regional coaches will continue to provide
 support with use of core reading programs. All other instructional materials,
 programs, strategies, and approaches will be based on scientifically-based
 reading research (SBRR), including early intervention to accelerate learning for
 students requiring additional assistance.
- Administration of screening, diagnostic, progress monitoring, and outcome
 measurements. Professional Development Providers conduct ongoing training
 within the schools on the administration and judicious use of the two reading
 assessments chosen to meet the necessary criteria. Stanford Reading First is the
 outcome measurement being used and is administered in the fall and spring of
 each school year to first through third grade students. Dominie Reading and
 Writing Portfolio is used as the screening, diagnostic, and progress monitoring
 instrument and is administered throughout the year in grades kindergarten
 through grade three. These assessments are administered to all students in the
 program to provide comparable state data across all school sites.

Allowed expenditures are costs included in the approved grant application for the following activities:

- literacy coach;
- materials needed by the literacy coach to fulfill his/her responsibilities within classrooms;
- professional development to include: preparing teachers to use instructional materials, programs, strategies, and approaches based on scientifically based reading research; and screening, diagnostic, and classroom-based instructional reading assessments and other procedures that effectively identify students who may be at risk for reading failure or who are having difficulty reading;
- direct instruction for at-risk children in grades kindergarten through third grade with demonstrated reading difficulties and kindergarten through twelfth grade students in special education classes;
- stipends for professional development beyond the regular school day;
- travel (transportation/accommodations);
- tuition for conferences, seminars, and/or other training forums;
- substitute teacher salaries for release time:
- instructional materials including children's books, leveled texts, big books, manipulatives (white boards, markers, magnetic letters, easel, and/or other necessary supplies), educational software and other digital curricula;
- promoting reading and library programs that provide access to engaging reading materials;
- tuition for teachers and administrators to attend graduate classes or other classes to improve their teaching skills/knowledge, as well as the professional materials needed;
- purchasing assessment instruments; and

• collecting, summarizing, and reporting data.

No more than 3 percent of the funds provided under the subgrant may be used for planning and administration.

Note: Funds used for the activities above must meet the tests of OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, as being responsible and necessary for the award.

The appropriate accounts for allowed expenditures are

218-100-100** 218-100-200** 218-100-300** 218-100-400** 218-100-500** 218-100-640	Instruction Salaries Instruction Employee Benefits Instruction Purchased Services Instruction Supplies and Materials Instruction Capital Outlay Instruction Organization Membership Dues and Fees (limited to dues and fees for state or national literacy organizations)
218-221-100	Improvement of Instruction Curriculum Development Salaries
218-221-200	Improvement of Instruction Curriculum Development Employee Benefits
218-221-300	Improvement of Instruction Curriculum Development Purchased Services
218-221-400	Improvement of Instruction Curriculum Development Supplies and Materials
218-221-500	Improvement of Instruction Curriculum Development Capital Outlay
218-222-100	Library and Media Services Salaries
218-222-200	Library and Media Services Employee Benefits
218-222-300	Library and Media Services Purchased Services
218-222-400	Library and Media Services Supplies and Materials
218-222-500	Library and Media Services Capital Outlay
218-223-100	Supervision of Special Programs Salaries
218-223-200	Supervision of Special Programs Employee Benefits
218-223-300	Supervision of Special Programs Purchased Services
218-223-400	Supervision of Special Programs Supplies and Materials
218-223-500	Supervision of Special Programs Capital Outlay
218-224-100	Improvement of Instruction Inservice and Staff Training Salaries

218-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
218-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
218-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials
218-224-500	Improvement of Instruction Inservice and Staff Training Capital Outlay
218-224-640	Improvement of Instruction Inservice and Staff Training Organization Membership Dues and Fees (limited to dues and fees for state or national literacy organizations)
218-251-100	Student Transportation (Federal/District Mandated) Salaries
218-251-200	Student Transportation (Federal/District Mandated) Employee Benefits
218-251-300	Student Transportation (Federal/District Mandated) Purchased Services
218-251-400	Student Transportation (Federal/District Mandated Supplies and Materials
218-251-500	Student Transportation (Federal/District Mandated Capital Outlay
218-262-300	Planning Purchased Services
218-262-400	Planning Supplies and Materials
218-266-100	Technology and Data Processing Services Salaries
218-266-200	Technology and Data Processing Services Employee Benefits
218-266-300	Technology and Data Processing Services Purchased Services
218-266-400	Technology and Data Processing Services Supplies and Materials
218-266-500	Technology and Data Processing Services Capital Outlay

^{**}Because a variety of programs are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the above program guidelines. As a result, the object account codes displayed above are header accounts only and not the detailed object-level expenditure account codes that **must** be recorded by the district.

Responsible Office: Office of Instructional Promising Practices, Division of

Standards and Learning

Pam Wills, 803-734-8391 pwills@ed.sc.gov Contact:

E-Mail Address:

REVENUE 4320 PUBLIC CHARTER SCHOOL GRANT

(Carryover Provision)

SUBFUND 252 SPECIAL REVENUE FUND

PROJECT NUMBER BI

Allocation Formula

Two types of grants are available to support charter schools:

- A. Planning-implementation grants of up to \$420,000 provide financial assistance for the planning, program design, and initial implementation of public charter schools. The grantee may use up to \$20,000 and eighteen months for planning program design. The implementation component of up to \$200,000 for each of the first two years of operation is awarded after the grantee receives a charter from the local school district board, but not more than three months prior to opening.
- B. Dissemination grants of up to \$100,000 and two years provide financial assistance to public charter schools that have been in successful operation for at least three consecutive years. These funds are intended to assist other schools in adapting the charter school's program or to disseminate information about the charter school.

A charter school may not receive more than one grant of each type.

Prior year funds may be carried over to the current year.

Legal References

South Carolina Public Charter Schools Act of 1996 (S.C. Code Ann. § 59-40-10 et seq.) (2006)

No Child Left Behind Act of 2001, Title V, Part B, Pub. L. No. 107–110

CFDA (Catalog of Federal Domestic Assistance) 84.282

Guidelines

A. PLANNING-IMPLEMENTATION GRANTS

The purpose of planning-implementation grants is to provide initial funding for the creation of public charter schools.

Allowed expenditures are limited to those identified in the approved application. The U.S. Department of Education restricts those who receive a grant under this program to spending the funds only as follows:

- a. for the planning and design of the public charter school's educational program, which may include
 - refinement of the desired educational results and of the methods for measuring progress toward achieving those results and
 - professional development of teachers and other staff who will work in the public charter school, and
- b. for the initial implementation of the public charter school, which may include
 - informing the community about the school,
 - acquiring necessary equipment and educational materials and supplies,
 - acquiring or developing curriculum materials, and
 - other initial operational costs that cannot be met from state or local sources.

B. DISSEMINATION GRANTS

Dissemination grants are awarded to charter schools to support activities that help open new public schools (including public charter schools) or share the lessons learned by charter schools with other public schools.

Allowed expenditures are limited to those identified in the approved application. The U.S. Department of Education allows a charter school to use these funds to assist other schools in adapting the charter school's program (or certain aspects of the charter school's program) or to disseminate information about the charter school through such activities as

 assisting other individuals with the planning and start-up of one or more new public schools, including charter schools, that are independent of the assisting charter school and its developers and that agree to be held to at least as high a level of accountability as the assisting charter school;

- developing partnerships with other public schools, including charter schools, designed to improve student performance in each of the schools participating in the partnership;
- developing curriculum materials, assessments, and other materials that promote increased student achievement and are based on successful practices within the assisting charter school; and
- conducting evaluations and developing materials that document the successful practices of the assisting charter school and that are designed to improve student performance in other schools.

Allowed expenditures include items specified in the grant's approved budget and reported in the following accounts:

252-100-400**	Instruction Supplies and Materials
252-100-500	Instruction Capital Outlay
	•
252-200-100**	Support Services Salaries
252-200-200	Support Services Employee Benefits
252-200-300	Support Services Purchased Service
252-200-400	Support Services Supplies and Materials
252-200-500	Support Services Capital Outlay

^{**}Because a variety of program activities are permissible, appropriate account numbers are determined based on the services provided and the goods delivered in accordance with the grant applications. The function and object accounts above are header codes only and not the detailed function and object account codes that **must** be recorded by the districts.

Responsible Office: Office of School Choice, Division of Educational Services

Contact: J. C. Ballew Jr., 803-734-5481

E-Mail Address: jballew@ed.sc.gov

REVENUE 4325 MATHEMATICS AND SCIENCE

PARTNERSHIPS PROGRAM, TITLE II

(Carryover Provision)

SUBFUND 225 SPECIAL REVENUE FUND

PROJECT NUMBER MS

Allocation Formula

Several projects will be awarded per cycle—size of grant depends upon amount of allocation to the State.

Legal References

No Child Left Behind Act of 2001, Title II, Part B, Pub. L. No. 107–110 CFDA (Catalog of Federal Domestic Assistance) 84.366B

Guidelines

Title II, Part B, of the No Child Left Behind Act of 2001 (NCLB) authorizes a Mathematics and Science Partnership (MSP) competitive grant program. Mastery of mathematics is important for the success of all students because it establishes the foundations for careers in science, engineering, and technology. Without a strong foundation in mathematics, students will not be able to participate fully in a highly competitive, global, and knowledge-driven workplace.

The Mathematics and Science Partnership South Carolina Coaching Project (MSPSCCP) has two central goals.

The intent of this program is to increase the capacity of schools and teachers to provide appropriate instruction in mathematics and in science in order to improve student outputs (performance on the state test (PACT) and outcomes (e.g., likelihood to participate in science, technology, engineering, and mathematics (STEM) as a career).

The program is based on the development of partnerships among higher education institutions (departments of mathematics, science, and engineering), school districts, the Department of Education, and the Regional Mathematics and Science Centers.

Coaching is a principal strategy for providing sustained, intensive, classroom-focused, instruction aligned with state and local standards in mathematics and science curricula. Additional research-based professional development models are eligible for funding.

Funds available for the MSP competitive grant program will be available to all South Carolina school districts and South Carolina Institutions of Higher Education. Annual reapplication is required for continuation of funding for all grants.

School districts and schools participating in the project must adhere to the Memorandum of Agreement.

The appropriate accounts for allowed expenditures are

225-221-100	225-224-100
225-221-200	225-224-200
225-221-300	225-224-300
225-221-400	225-224-400
225-221-500	225-224-500

Responsible Office: Office of Instructional Promising Practices, Division of

Standards and Learning

Contact: John Holton, 803-734-8366

E-Mail Address: jholton@ed.sc.gov

REVENUE 4331 ENHANCING EDUCATION THROUGH

TECHNOLOGY (E2T2), TITLE II

(Carryover Provision)

SUBFUND 253 SPECIAL REVENUE FUND

PROJECT NUMBERS ES/ET

Allocation Formula

Fifty percent of the Enhancing Education Through Technology (E2T2), Title II, Part D allocation will be distributed to districts by formula allocation using the ratio of district Title I, Part A counts of children from low income families age 5–17 to statewide Title I, Part A counts, the remaining 50 percent will be awarded to districts under competitive subgrant awards.

Legal References

No Child Left Behind Act of 2001, Title II, Part D, Subpart 1, Enhancing Education Through Technology, Pub. L. No. 107–110

CFDA (Catalog of Federal Domestic Assistance) 84.318

Guidelines

The purpose of the Enhancing Education Through Technology (E2T2) program is to improve student academic achievement through the use of technology in schools, and to assist students in crossing the digital divide by ensuring that every student is technologically literate by the end of eighth grade. A requirement of E2T2 is that the funds must be used to provide assistance to school districts with the highest levels of student poverty, and the greatest need for technology. Need will be determined based on Title I counts of children age five through seventeen years old from low-income families, the online school technology surveys, and the percentages of children five through seventeen years old who fall below the poverty line. E2T2 replaces the Technology Literacy Challenge Fund (TLCF) and Technology Innovation Challenge Grant (TICG) programs.

A. The responsibilities of school districts receiving formula or competitive subgrant funds include

- implementing a new or updated long-range strategic educational technology plan that has been approved by the State Department of Education, that is consistent with the objectives of the statewide technology plan, and that addresses the statutory local plan requirements;
- developing strategies for improving student academic achievement through the effective use of technology in classrooms, setting specific goals aligned with State standards, and using advanced technology to improve student academic achievement;
- completing the annual SDE Technology Counts on-line survey;
- reporting services and projected allocations for private schools and documenting evidence that, where appropriate, private schools have actively participated in and received grant services;
- complying with the mandates of the General Education Provisions Act (GEPA);
- complying with the mandates stated on the federal private schools form provided in the grant application packet;
- submitting a Children's Internet Protection Act certification form (districts who
 participate in the E-Rate program have satisfied this requirement);
- spending at least 25 percent of E2T2 funds to provide ongoing, sustained, and intensive, high-quality professional development. (This requirement applies to both formula and competitive grant funds; and
- hiring a school technology coach to provide instructional assistance to teachers (this is a requirement for competitive grant funds only).
- B. All school districts receiving competitive and formula grants are required to
 - comply with grant reporting requirements;
 - sign and return a grant award form to the Office of eLearning, South Carolina Department of Education, 1429 Senate Street, Room 604, Columbia, South Carolina 29201; and
 - sign and return a budget form to the Office of eLearning, South Carolina Department of Education, 1429 Senate Street, Room 604, Columbia, South Carolina 29201

Allowed expenditures include costs for

- increasing accessibility to technology, particularly through public-private partnerships, with special emphasis on accessibility for high-need schools;
- adapting or expanding applications of technology to enable teachers to increase student academic achievement;
- using technology to promote parental involvement and foster communication among students, parents, and teachers;
- preparing one or more teachers in schools as technology leaders who will assist other teachers, and providing bonus payments to these technology leaders;
- acquiring connectivity linkages, resources, and services for use by students and school personnel to improve academic achievement;
- using technology to collect, manage, and analyze data to inform and enhance teaching and school improvement efforts;
- implementing enhanced performance measurement systems to determine the effectiveness of education technology programs supported by with E2T2 funds; and
- paying salaries to substitute teachers and covering other costs identified in the approved district technology plan.

The appropriate accounts for allowed expenditures are

253-100-100**	Instruction Salaries
253-100-200	Instruction Employee Benefits
253-100-300	Instruction Purchased Services
253-100-400	Instruction Supplies and Materials
253-100-545	Instruction Technology Equipment and Software
253-222-300	Library and Media Services Purchased Services
253-222-445	Library and Media Services Technology and Software Supplies
253-222-545	Library and Media Services Technology Equipment and Software
253-224-100	Improvement of Instruction Inservice and Staff Training Salaries
253-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits

253-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
253-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials
253-224-545	Improvement of Instruction Inservice and Staff Training Technology Equipment and Software
253-254-300	Operation and Maintenance of Plant Purchased Services
253-254-445	Operation and Maintenance of Plant Technology and Software Supplies
253-254-545	Operation and Maintenance of Plant Technology Equipment and Software

^{**}Because a variety of programs are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the above program guidelines. As a result, the object account codes displayed above are header accounts only and not the detailed object-level expenditure account codes that **must** be recorded by the district.

Responsible Office: Office of eLearning, Division of Standards and Learning

Contact: Dee Appleby, 803-734-0072

E-Mail Address: dappleby@ed.sc.gov

REVENUE 4340 PROMOTING INFORMED PARENTAL

CHOICE AND INNOVATIVE PROGRAMS.

TITLE V (Carryover Provision)

SUBFUND 241 SPECIAL REVENUE FUND

PROJECT NUMBER BB

This program replaces Title VI Innovative Education Program Strategies authorized under the Improving America's Schools Act of 1994. New legislation under the No Child Left Behind Act of 2001 reauthorizes this program under Title V. Any unexpended funds allocated for FY 2001–02 under the old Title VI program may be carried over into this new Title V program. Please note that a new program, Rural and Low-Income School Program, has been authorized under the new Title VI of the No Child Left Behind Act of 2001. Guidance for the new Title VI program may be found on page 242 of this document.

Allocation Formula

Seventy percent (70 percent) of funds will be distributed based on the relative enrollments in public and participating nonpublic schools per district. Thirty percent (30 percent) of funds will be distributed based on the Title I allocation count per district to those districts having the greatest numbers or percentages of children from low-income families.

Prior year funds may be carried forward to the current year.

Legal References

No Child Left Behind Act of 2001, Title V, Part A—Innovative Programs, Pub. L. No. 107–110

CFDA (Catalog of Federal Domestic Assistance) 84.298A

Guidelines

Title V funds may be spent in the following areas of targeted assistance:

A. programs to recruit, train, and hire teachers to reduce class size, and professional development activities carried out in accordance with Title II;

- B. technology activities related to the implementation of school-based reform efforts, including professional development for school personnel in regard to how to use technology effectively in the classrooms and the school library media centers involved;
- C. programs for the development or acquisition and use of instructional and educational materials, including library services and materials, media materials, academic assessments, reference materials, computer software and hardware for instructional use, and other curricula materials that are tied to high academic standards, which will be used to improve student academic achievement and are a part of an overall education reform program;
- D. promising education reform projects, including magnet schools;
- E. programs to improve the academic achievement of educationally disadvantaged students, including drop-out prevention activities;
- F. programs to improve the literacy skills of adults, especially the parents of children served by the LEA, including adult education and family literacy programs;
- G. programs to provide for the educational needs of gifted and talented children;
- H. the planning, design, and initial implementation for a charter school, as described in Part B of Title V;
- I. school improvement programs or activities as described in Sections 1116 and 1117 of Title I;
- J. community service programs that use qualified school personnel to train and mobilize young people to measurably strengthen their communities through nonviolence, responsibility, compassion, respect, and moral courage;
- K. activities to promote consumer, economic, and personal finance education;
- L. activities to promote, implement, or expand public school choice;
- M. programs to hire and support school nurses;
- N. expansion and improvement of school-based mental health services, including early identification of drug use and violence, assessment, and direct individual and group counseling services provided to students, parents, and school personnel by qualified school-based mental health services personnel;

- O. alternative educational programs for suspended/expelled students, and programs to assist reentry of these students to the regular educational setting;
- P. programs to establish or enhance Pre-kindergarten programs;
- Q. academic intervention programs that are operated jointly with community based organizations and that support academic enrichment, and counseling programs conducted during the school day (including extended school day or extended school year programs) for students most at risk of not meeting State academic achievement standards or not completing secondary school;
- R. programs for cardiopulmonary resuscitation (CPR) training in schools;
- S. programs to establish smaller learning communities;
- T. activities that encourage and expand improvements throughout the area served by the LEA that are designed to advance student academic achievement;
- U. initiatives to generate, maintain, and strengthen parental and community involvement;
- V. programs and activities that expand learning opportunities through best practice models designed to improve classroom learning and teaching;
- W. programs to provide same gender schools and classrooms (consistent with applicable law);
- X. service learning activities;
- Y. school safety programs;
- Z. programs that employ research-based cognitive and perceptual development approaches and rely on a diagnostic-prescriptive model to improve students' learning of academic content; and
- AA. supplemental educational services, as defined in Section 1116(e) of Title I.

All innovative assistance programs, as described above in the program purpose listing shall be:

- tied to promoting challenging academic achievement standards;
- used to improve student academic achievement; and

part of an overall education reform strategy.

The appropriate accounts for **allowed expenditures** are

241-100-100**	241-200-100**
241-100-200	241-200-200
241-100-300	241-200-300
241-100-400	241-200-400
241-100-500	241-200-500
241-100-600	241-200-600

Expenditures in any budget category may be exceeded by 10 percent of the budgeted amount if there are funds available in another category to cover the excess.

Funds not expended in the year they are awarded may be carried forward to the next fiscal year.

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with Title V program guidelines. The function and object accounts displayed above are only header codes. Detailed function and object account codes **must be recorded by the district.

Responsible Office: Office of Federal and State Accountability, Division of

Accountability

Contact: Woody Lucas, 803-734-8118

E-Mail Address: wlucas@ed.sc.gov

REVENUE 4341 LANGUAGE INSTRUCTION FOR LIMITED

ENGLISH PROFICIENT AND IMMIGRANT

STUDENTS, TITLE III (Carryover Provision)

SUBFUND 264 SPECIAL REVENUE FUND

PROJECT NUMBER BP

Allocation Formula

Allocations will be made to districts based upon the population of limited English proficient (LEP) and immigrant children within the district in relation to the population of LEP and immigrant children in the State, using a per pupil formula basis.

Legal References

No Child Left Behind Act of 2001, Title III–Language Instruction for Limited English Proficient and Immigrant Students, Part A–English Language Acquisition and Language Enhancement (reauthorization of the Elementary and Secondary Education Act of 1965), Pub. L. No. 107–110

General Education Provisions Act

CFDA (Catalog of Federal Domestic Assistance) 84.365

Guidelines

Funds may be used

- A. to help ensure that children who are limited English proficient, including immigrant children and youth, attain English proficiency, develop high levels of academic attainment in English, and meet the same challenging state content and student academic achievement standards as all children are expected to meet; and
- B. to assist all limited English proficient children, including immigrant children and youth, to achieve at high levels in the core academic subjects so that those children can meet the same challenging state academic content and student academic achievement standards as all children are expected to meet.

The appropriate accounts for allowed expenditures are

264-100-100**	264-200-100**
264-100-200	264-200-200
264-100-300	264-200-300
264-100-400	264-200-400
264-100-500	264-200-500
264-100-600	264-200-600

^{**}Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with Title III program guidelines. The function and object accounts displayed above are only header codes. Detailed function and object account codes **must** be recorded by the district.

Responsible Office: Office of Federal and State Accountability, Division of

Accountability

Contact: Catherine Neff, 803-734-2880

E-Mail Address: cneff@ed.sc.gov

REVENUE 4351 IMPROVING TEACHER QUALITY

(Carryover Provision)

SUBFUND 267 SPECIAL REVENUE FUND

PROJECT NUMBER TQ

Allocation Formula

The amount of each district's allocation reflects a "hold-harmless" provision that is based on the amount of funds the district received in FY 2000–01 under the former Eisenhower Professional Development and Class-Size Reduction programs.

In any year in which the amount available under the Improving Teacher Quality program exceeds the sum of the "hold-harmless" amount, the excess amount will be allocated based on both the population of children ages five through seventeen and those same children from families with incomes below the poverty line. Twenty percent of the excess funds will be allocated based on the relative population of children ages fives through seventeen and 80 percent will be allocated based on the relative population of children ages five through seventeen from families with incomes below the poverty line.

Both the population and poverty indicators used are according to the latest U.S. census data for Part A of Title I of the Elementary and Secondary Education Act.

Legal References

No Child Left Behind Act of 2001, Title II, Part A, Teacher and Principal Training and Recruiting Fund, Pub. L. No. 107-110

CFDA (Catalog of Federal Domestic Assistance) 84.367A

Guidelines

The Title II, Part A programs focus on preparing, training, and recruiting high-quality teachers and principals, and require districts to develop plans with annual measurable objectives that will ensure that all teachers teaching in core academic subjects are highly qualified.

Funds may be used to supplement but not supplant, non-Federal funds that otherwise would be used for authorized activities.

Allowed expenditures are listed in Section 2123 of the No Child Left Behind Act, "Local Use of Funds'" which states the following:

- (a) IN GENERAL.—A local educational agency that receives a subgrant under section 2121 shall use the funds made available through the subgrant to carry out one or more of the following activities, including carrying out the activities through a grant or contract with a for-profit or nonprofit entity:
 - (1) Developing and implementing mechanisms that assist schools in effectively recruiting and retaining highly qualified teachers, including specialists in core academic subjects, principals, and pupil services personnel, except that funds made available under this paragraph may be used for pupil services personnel only—
 - (A) if the local educational agency is making progress toward meeting the annual measurable objectives described in section 1119(a)(2); and
 - (B) in a manner consistent with mechanisms to assist schools in effectively recruiting and retaining highly qualified teachers and principals.
 - (2) Developing and implementing initiatives to assist in recruiting highly qualified teachers (particularly initiatives that have proven effective in retaining highly qualified teachers), and hiring highly qualified teachers, who will be assigned teaching positions within their fields, including—
 - (A) providing scholarships, signing bonuses, or other financial incentives, such as differential pay, for teachers to teach—
 - (i) in academic subjects in which there exists a shortage of highly qualified teachers within a school or within a local educational agency; and
 - (ii) in schools in which there exists a shortage of highly qualified teachers;
 - (B) recruiting and hiring highly qualified teachers to reduce class size, particularly in the early grades; and
 - (C) establishing programs that—
 - train and hire regular and secondary education teachers (which may include hiring special education teachers to team-teach in classrooms that contain both children with disabilities and nondisabled children);
 - (ii) train and hire highly qualified teachers of special needs children, as well as teaching specialists in core academic subjects who will provide increased individualized instruction to students;

- (iii) recruit qualified professionals from other fields, including highly qualified paraprofessionals, and provide such professionals with alternative routes to teacher certification, including developing and implementing hiring policies that ensure comprehensive recruitment efforts as a way to expand the applicant pool, such as through identifying teachers certified through alternative routes, and using a system of intensive screening designed to hire the most qualified applicants; and
- (iv) provide increased opportunities for minorities, individuals with disabilities, and other individuals underrepresented in the teaching profession.
- (3) Providing professional development activities—
 - (A) that improve the knowledge of teachers and principals and, in appropriate cases, paraprofessionals, concerning—
 - (i) one or more of the core academic subjects that the teachers teach; and
 - (ii) effective instructional strategies, methods, and skills, and use of challenging State academic content standards and student academic achievement standards, and State assessments, to improve teaching practices and student academic achievement; and
 - (B) that improve the knowledge of teachers and principals and, in appropriate cases, paraprofessionals, concerning effective instructional practices and that—
 - (i) involve collaborate groups of teachers and administrators;
 - (ii) provide training in how to teach and address the needs of students with different learning styles, particularly students with disabilities, students with special learning needs (including students who are gifted and talented), and students with limited English proficiency;
 - (iii) provide training in methods of
 - improving student behavior in the classroom; and
 - (II) identifying early and appropriate interventions to help students described in clause (ii) learn;
 - (iv) provide training to enable teachers and principals to involve parents in their child's education, especially parents of limited English proficient and immigrant children; and

- (v) provide training on how to understand and use data and assessments to improve classroom practice and student learning.
- (4) Developing and implementing initiative to promote retention of highly qualified teachers and principals, particularly within elementary schools and secondary schools with a high percentage of low-achieving students, including programs that provide—
 - (A) teacher mentoring from exemplary teachers, principals, or superintendents;
 - (B) induction and support for teachers and principals during their first 3 years of employment as teachers or principals, respectively;
 - (C) incentives, including financial incentives, to retain teachers who have a record of success in helping lowachieving students improve their academic achievement; or
 - (D) incentives, including financial incentives, to principals who have a record of improving the academic achievement of all students, but particularly students from economically disadvantaged families, students from racial and ethnic minority groups, and students with disabilities.
- (5) Carrying out programs and activities that are designed to improve the quality of the teacher force, such as—
 - (A) innovative professional development programs (which may be provided through partnerships including institutions of higher education), including programs that train teachers and principals to integrate technology into curricula and instruction to improve teaching, learning, and technology literacy, are consistent with the requirements of section 9101, and are coordinated with activities carried out under part D;
 - (B) development and use of proven, cost-effective strategies for the implementation of professional development activities, such as through the use of technology and distance learning;
 - (C) tenure reform;
 - (D) merit pay programs;
 - (E) testing of elementary students and secondary school teachers in the academic subjects that the teachers teach.
- (6) Carrying out professional development activities designed to improve the quality of principals and superintendents, including the development and support of academies to help

- talented aspiring or current principals and superintendents become outstanding managers and educational leaders.
- (7) Hiring highly qualified teachers, including teachers who become highly qualified through State and local alternative routes to certification, and special education teachers, in order to reduce class size, particularly in the early grades.
- (8) Carrying out teacher advancement initiatives that promote professional growth and emphasize multiple career paths (such as paths to becoming a career teacher, mentor teacher, or exemplary teacher) and pay differential.
- (9) Carrying out programs and activities related to exemplary teachers.

Title II, Part A funds can be used to pay teacher salaries in the following situations:

- For highly qualified teachers hired for the purpose of reducing class size.
- As part of an overall strategy to improve teacher quality, for teacher incentives (e.g., as stipends for teachers recruited for hard-to-fill positions or to retain teachers who have been effective in helping low-achieving students succeed) or to pay the salaries of master teachers who provide professional development services for other teachers.
- For substitute teachers if (a) the regular classroom teachers they are replacing are funded through *Title II*, *Part A* to reduce class size, or (b) the teachers are participating in *Title II*, *Part A*-funded professional development programs.

The appropriate accounts for allowed expenditures are

267-100-100**	Instruction Salaries
267-100-200	Instruction Employee Benefits
267-221-100	Improvement of Instruction Curriculum Development Salaries
267-221-200	Improvement of Instruction Curriculum Development Employee Benefits
267-221-300	Improvement of Instruction Curriculum Development Purchased Services
267-221-400	Improvement of Instruction Curriculum Development Supplies and Materials
267-221-500	Improvement of Instruction Curriculum Development Capital Outlay
267-223-100	Supervision of Special Programs Salaries
267-223-200	Supervision of Special Programs Employee Benefits
267-223-300	Supervision of Special Programs Purchased Services
267-223-400	Supervision of Special Programs Supplies and Materials

267-223-500	Supervision of Special Programs Capital Outlay
267-224-100	Improvement of Instruction Inservice and Staff Training Salaries
267-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
267-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
267-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials
267-224-500	Improvement of Instruction Inservice and Staff Training Capital Outlay
267-232-100	Office of Superintendent Salaries
267-232-200	Office of Superintendent Employee Benefits
267-232-300	Office of Superintendent Purchased Services
267-232-400	Office of Superintendent Supplies and Materials
267-232-500	Office of Superintendent Capital Outlay
267-264-100	Staff Services Salaries
267-264-200	Staff Services Employee Benefits
267-264-300	Staff Services Purchased Services
267-264-400	Staff Services Supplies and Materials
267-264-500	Staff Services Capital Outlay
267-370-300	Nonpublic School Services Purchased Services
267-370-400	Nonpublic School Services Supplies and Materials

^{**}Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the program guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must** be recorded by the district.

Responsible Office: Office of Educator Preparation, Support, and Assessment,

Division of Educator, Quality, and Leadership

Contacts: Deborah Larkin, 803-734-3454

Catherine Samulski, 803-734-4068

E-Mail Addresses: dlarkin@scteachers.org

csamulski@scteachers.org

REVENUE 4360 EVEN START FAMILY LITERACY

SUBFUND 242 SPECIAL REVENUE FUND

PROJECT NUMBER EK

Allocation Formula

Title I, Part B, Subpart 3 federal funds are allocated as competitive grants at a minimum of \$75,000 and a maximum of \$150,000 per grant to each Even Start project.

Legal References

No Child Left Behind Act of 2001, Title I, Part B, Subpart 3, Even Start Family Literacy Programs, Pub. L. No. 107-110

CFDA (Catalog of Federal Domestic Assistance) 84.213

Guidelines

- A. In carrying out an Even Start program, a grant recipient shall use grant funds to pay the federal share of the cost to provide intensive family literacy services. Programs must involve parents and children who are seven years old and under in a cooperative effort to help parents become full partners in the education of their children and to assist children in reaching their full potential as learners. Projects must include the four main components of Even Start:
 - adult education/literacy instruction,
 - early childhood instruction,
 - Interactive Literacy Activities (ILA) between parents and children, and
 - parenting instruction.
- B. To qualify as an "eligible entity" an applicant must be a *partnership* between one or more school districts *and* one or more nonprofit community-based organizations, public agencies, institutions of higher education, or public or private nonprofit organizations.
- C. Project funding is comprised of a federal portion of funds (federal share) and a portion contributed by the project (local share). The federal share may not exceed 90 percent of the total cost of the program in the first year, 80 percent in

the second year, 70 percent in the third year, 60 percent in the fourth year, and 50 percent in the fifth, sixth, seventh, and eighth years.

- D. No more than 20 percent of the total funds may be used for administration costs.
- E. No more than 10 percent of the total funds may be used for computer hardware and software. All transfers of money must be made by April 15, 2008.
- F. Transportation vehicles may not be purchased with these funds, but the funds may be used collaboratively to provide transportation with district- or agency-owned vehicles. For example, if a school district owns a bus that can be used for Even Start, then Even Start funds may be used to pay for the driver, the gas, and so forth.
- G. Buildings may not be purchased nor major renovations made with Even Start funds. Costs for minor renovations are allowed, with approval.
- H. Federal funds under Title I, Part B, Subpart 3, may not be used for the indirect costs of a program.

The appropriate accounts for allowed expenditures are

242-100-100**	242-200-100**
242-100-200	242-200-200
242-100-300	242-200-300
242-100-400	242-200-400
242-100-500	242-200-500

^{**}Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the Even Start Family Literacy program guidelines. The function and object accounts displayed above are only header codes. Detailed function and object account codes **must** be recorded by the district.

Responsible Office: Office of Community and Parent Services, Division of

Educational Services

Contact: Ruth Nodine, 803-734-3540

E-Mail Address: rnodine@ed.sc.gov

REVENUE 4400 ADULT EDUCATION (4410, 4430)

SUBFUND 243 SPECIAL REVENUE FUND

PROJECT NUMBERS EA/EC/ED

Allocation Formula

available funds
number of adult students statewide = amount per student

Legal References

Workforce Investment Act of 1998, Title II, Adult Education and Family Literacy Act (replaces the Adult Education Act as amended by the National Literacy Act of 1991)

CFDA (Catalog of Federal Domestic Assistance) 84.002

Guidelines

Funds are allocated to adult education programs in local school districts to provide academic services to adults for (1) adult education and literacy services, including workplace literacy services, (2) family literacy services, and (3) English literacy services. Adult education and literacy services include, but are not limited to, the following: basic-education instruction, preparation for the tests of General Educational Development (GED), the development of academic skills and in contextual workplace basic skills, or the completion of requirements for a high school diploma. In order to be served by an adult education program, an individual must meet the federal definition of an adult education student. In accordance with that definition, students who possess a high school credential may be served if they lack sufficient mastery of basic educational skills to enable them to function effectively in society.

All out-of-state travel paid with adult education funds must be directly related to the operation and improvement of the adult education program.

No more than 5 percent of federal adult education funds may be used for administration, without negotiating with the Office of Adult Education. The following account numbers are considered administrative costs: 223-100, 223-200, 223-300, 223-400, and 223-500.

Equipment purchased with funds budgeted under Equipment (181-500, 182-500, 183-500, and 223-500) must meet the following guidelines:

- A. Property records must be maintained that include a description of the property, a serial number or other identification number, the vendor's name, the acquisition date, the cost of the property, and the location of the property.
- B. A physical inventory of the property must be taken and the results reconciled with the property records every year.
- C. Disposal of obsolete equipment shall be documented in the inventory report. Obsolete or inoperable equipment is defined as equipment that is worn out, that is irreparable or not economically feasible to repair, or that has been replaced by new technology.
- D. Prior approval by the Office of Adult Education must be obtained in order to sell obsolete equipment. Funds generated from the sale of obsolete equipment must be reported to the Office of Adult Education.

Allowed expenditures include costs that are necessary and prudent to the successful operation of the program. However, expenditures will be limited to those identified in the approved plan.

The appropriate accounts for allowed expenditures are

243-181-100	Adult Basic Education Programs Salaries
243-181-200	Adult Basic Education Programs Employee Benefits
243-181-300	Adult Basic Education Programs Purchased Services
243-181-400	Adult Basic Education Programs Supplies and Materials
243-181-500*	Adult Basic Education Programs Capital Outlay
243-182-100	Adult Secondary Education Programs Salaries
243-182-200	Adult Secondary Education Programs Employee Benefits
243-182-300	Adult Secondary Education Programs Purchased Services
243-182-400	Adult Secondary Education Programs Supplies and Materials
243-182-500*	Adult Secondary Education Programs Capital Outlay
243-183-100	Adult English Literacy (ESL) Salaries
243-183-200	Adult English Literacy (ESL) Employee Benefits
243-183-300	Adult English Literacy (ESL) Purchased Services
243-183-400	Adult English Literacy (ESL) Supplies and Materials
243-183-500*	Adult English Literacy (ESL) Capital Outlay

243-221-100	Improvement of Instruction Curriculum Development Salaries
243-221-200	Improvement of Instruction Curriculum Development Employee Benefits
243-221-300	Improvement of Instruction Curriculum Development Purchased Services
243-221-400	Improvement of Instruction Curriculum Development Supplies and Materials
243-223-100	Supervision of Special Programs Salaries
243-223-200	Supervision of Special Programs Employee Benefits
243-223-300	Supervision of Special Programs Purchased Services
243-223-400	Supervision of Special Programs Supplies and Materials
243-223-500*	Supervision of Special Programs Capital Outlay
243-224-100	Improvement of Instruction Inservice and Staff Training Salaries
243-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
243-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
243-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials
243-254-100	Operation and Maintenance of Plant Salaries
243-254-200	Operation and Maintenance of Plant Employee Benefits
243-254-300	Operation and Maintenance of Plant Purchased Services
243-254-400	Operation and Maintenance of Plant Supplies and Materials

^{*}Requests for budget items in these categories **must be submitted in writing** and **must be approved in writing by** the Office of Adult Education.

Budget amendments must be received in the Office of Adult Education no later than May 15 of the current fiscal year. If May 15 falls on a weekend, all amendments will be due the following Monday.

Responsible Office: Office of Adult Education, Division of Standards and

Learning

Contacts: David Stout, 803-734-8348 (budget questions)

Fax: 803-734-8336

Janet Thompson, 803-734-8472 (program questions)

E-Mail Addresses: dstout@ed.sc.gov

jthompson@ed.sc.gov

Guidelines

ADULT ENGLISH LITERACY

The purpose of this initiative is not to simply expand English literacy services but to provide an integrated program of services that incorporates English literacy and civics education. To effectively participate in the education, work, and civic opportunities of this country, immigrants and other persons with limited English proficiency must not only master English but be able to understand and navigate governmental, educational, and workplace systems and key institutions such as banking and health care.

As it is defined in the *Federal Register* [64, no. 221 (November 17, 1999): 62921, "Notices"], "Civics education means an educational program that emphasizes contextualized instruction on the rights and responsibilities of citizenship, naturalization procedures, civic participation, and U.S. history and government to help students acquire the skills and knowledge to become active and informed parents, workers, and community members."

Allowed expenditures include costs that are necessary and prudent to the successful operation of the program. However, expenditures will be limited to those identified in the approved plan.

The appropriate accounts for allowed expenditures are

243-183-100	Adult English Literacy (ESL) Salaries
243-183-200	Adult English Literacy (ESL) Employee Benefits
243-183-300	Adult English Literacy (ESL) Purchased Services
243-183-400	Adult English Literacy (ESL) Supplies and Materials
243-183-500*	Adult English Literacy (ESL) Capital Outlay

^{*}Requests for budget items in this category **must be submitted in writing** and **must be approved in writing** by the Office of Adult Education.

Budget amendments must be received in the Office of Adult Education no later than August 1 of the current fiscal year. If August 1 falls on a weekend, all amendments will be due the following Monday.

Responsible Office: Office of Adult Education, Division of Standards and

Learning

Contacts: Katy Harvin, 803-734-8070 (Program questions)

David Stout, 803-734-8348 (Budget questions)

Fax: 803-734-8336

E-Mail Addresses: kharvin@ed.sc.gov

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REVENUE 4510 INDIVIDUALS WITH DISABILITIES

EDUCATION ACT (IDEA) (Carryover Provision)

SUBFUND 203 SPECIAL REVENUE FUND

PROJECT NUMBERS CA/CE/CO/CR

Allocation Formula

A district's allocation is calculated by utilizing the base amount established in FY 1997. Of the aggregate, 85 percent of the funds will be distributed based on a pro rata share of public and private school enrollment, and the remaining 15 percent of the funds will be distributed based on a pro rata share of the number of students eligible for free and reduced-price lunch.

Legal References

Individuals with Disabilities Education Improvement Act of 2004 (IDEA), Part B CFDA (Catalog of Federal Domestic Assistance) 84.027

Guidelines

These funds must be used to supplement, not supplant, the level of state and local funds expended for the education of children with disabilities.

Funds may be used only for the excess costs of providing special education and related services for children with disabilities. The excess cost requirement means that a local education agency (LEA) must spend a certain minimum amount for the education of its children with disabilities before IDEA funds are used. This ensures that children with disabilities have at least the same amount spent on them as do children in the LEA taken as a whole. The average minimum amount is determined by utilizing the Excess Cost Worksheets as stated in the IDEA of 2004 federal regulations.

Disallowed expenditures include construction of facilities.

In order to receive funds, a school district must submit an application that is approved by the Office of Exceptional Children, Division of Standards and Learning.

The appropriate accounts for allowed expenditures are

203-115-100	Vocational Programs Salaries
203-115-200	Vocational Programs Employee Benefits
203-115-300	Vocational Programs Purchased Services
203-115-400	Vocational Programs Supplies and Materials
203-115-500	Vocational Programs Capital Outlay
203-115-600	Vocational Programs Other Objects
203-120-100	Exceptional Programs Salaries
203-120-200	Exceptional Programs Employee Benefits
203-120-300	Exceptional Programs Purchased Services
203-120-400	Exceptional Programs Supplies and Materials
203-120-500	Exceptional Programs Capital Outlay
203-120-600	Exceptional Programs Other Objects
203-131-100	Preschool Handicapped Speech (5-yrOlds) Salaries
203-131-200	Preschool Handicapped Speech (5-yrOlds) Employee Benefits
203-131-300	Preschool Handicapped Speech (5-yrOlds) Purchased Services
203-131-400	Preschool Handicapped Speech (5-yrOlds) Supplies and Materials
203-131-500	Preschool Handicapped Speech (5-yrOlds) Capital Outlay
203-131-600	Preschool Handicapped Speech (5-yrOlds) Other Objects
203-132-100	Preschool Handicapped Itinerant (5-yrOlds) Salaries
203-132-200	Preschool Handicapped Itinerant (5-yrOlds) Employee Benefits
203-132-300	Preschool Handicapped Itinerant (5-yrOlds) Purchased Services
203-132-400	Preschool Handicapped Itinerant (5-yrOlds) Supplies and Materials
203-132-500	Preschool Handicapped Itinerant (5-yrOlds) Capital Outlay
203-132-600	Preschool Handicapped Itinerant (5-yrOlds) Other Objects
203-133-100	Preschool Handicapped Self-Contained (5-yrOlds) Salaries
203-133-200	Preschool Handicapped Self-Contained (5-yrOlds) Employee Benefits

203-133-300	Preschool Handicapped Self-Contained (5-yrOlds) Purchased Services
203-133-400	Preschool Handicapped Self-Contained (5-yrOlds) Supplies and Materials
203-133-500	Preschool Handicapped Self-Contained (5-yrOlds) Capital Outlay
203-133-600	Preschool Handicapped Self-Contained (5-yrOlds) Other Objects
203-134-100	Preschool Handicapped Homebased (5-yrOlds) Salaries
203-134-200	Preschool Handicapped Homebased (5-yrOlds) Employee Benefits
203-134-300	Preschool Handicapped Homebased (5-yrOlds) Purchased Services
203-134-400	Preschool Handicapped Homebased (5-yrOlds) Supplies and Materials
203-134-500	Preschool Handicapped Homebased (5-yrOlds) Capital Outlay
203-134-600	Preschool Handicapped Homebased (5-yrOlds) Other Objects
203-135-100	Preschool Handicapped Speech (3- & 4-yrOlds) Salaries
203-135-200	Preschool Handicapped Speech (3- & 4-yrOlds) Employee Benefits
203-135-300	Preschool Handicapped Speech (3- & 4-yrOlds) Purchased Services
203-135-400	Preschool Handicapped Speech (3- & 4-yrOlds) Supplies and Materials
203-135-500	Preschool Handicapped Speech (3- & 4-yrOlds) Capital Outlay
203-135-600	Preschool Handicapped Speech (3- & 4-yrOlds) Other Objects
203-136-100	Preschool Handicapped Itinerant (3- & 4-yrOlds) Salaries
203-136-200	Preschool Handicapped Itinerant (3- & 4-yrOlds) Employee Benefits
203-136-300	Preschool Handicapped Itinerant (3- & 4-yrOlds) Purchased Services
203-136-400	Preschool Handicapped Itinerant (3- & 4-yrOlds) Supplies and Materials
203-136-500	Preschool Handicapped Itinerant (3- & 4-yrOlds) Capital Outlay

203-136-600	Preschool Handicapped Itinerant (3- & 4-yrOlds) Other Objects
203-137-100	Preschool Handicapped Self-Contained (3- & 4-yrOlds) Salaries
203-137-200	Preschool Handicapped Self-Contained (3- & 4-yrOlds) Employee Benefits
203-137-300	Preschool Handicapped Self-Contained (3- & 4-yrOlds) Purchased Services
203-137-400	Preschool Handicapped Self-Contained (3- & 4-yrOlds) Supplies and Materials
203-137-500	Preschool Handicapped Self-Contained (3- & 4-yrOlds) Capital Outlay
203-137-600	Preschool Handicapped Self-Contained (3- & 4-yrOlds) Other Objects
203-138-100	Preschool Handicapped Homebased (3- & 4-yrOlds) Salaries
203-138-200	Preschool Handicapped Homebased (3- & 4-yrOlds) Employee Benefits
203-138-300	Preschool Handicapped Homebased (3- & 4-yrOlds) Purchased Services
203-138-400	Preschool Handicapped Homebased (3- & 4-yrOlds) Supplies and Materials
203-138-500	Preschool Handicapped Homebased (3- & 4-yrOlds) Capital Outlay
203-138-600	Preschool Handicapped Homebased (3- & 4-yrOlds) Other Objects
203-145-100	Homebound Salaries
203-145-200	Homebound Employee Benefits
203-145-300 203-145-400	Homebound Purchased Services
203-145-500	Homebound Supplies and Materials Homebound Capital Outlay
203-145-600	Homebound Other Objects
203-161-100	Autism Salaries
203-161-200	Autism Employee Benefits
203-161-300	Autism Purchased Services
203-161-400	Autism Supplies and Materials
203-161-500	Autism Capital Outlay
203-161-600	Autism Other Objects
203-200-100**	Support Services Salaries
203-200-200	Support Services Employee Benefits
203-200-300	Support Services Purchased Services

203-200-400	Support Services Supplies and Materials
203-200-500	Support Services Capital Outlay
203-200-600	Support Services Other Objects

^{**}Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with IDEA of 2004 program guidelines. Function and object accounts displayed above are only header codes. Detailed function and object account codes **must** be recorded by the district.

Responsible Office: Office of Exceptional Children, Division of Standards and

Learning

Contact: Vanessa Nelson-Reed, 803-734-8788

E-Mail Address: vnreed@ed.sc.gov

REVENUE 4520 PRESCHOOL GRANTS (IDEA)

(Carryover Provision)

SUBFUND 205 SPECIAL REVENUE FUND

PROJECT NUMBER CG

Allocation Formula

A district's allocation is calculated by using the base amount established in FY 1999. Of the aggregate, 85 percent of the funds will be distributed to school districts based on a pro rata share of public and private school enrollment, and the remaining 15 percent of the funds will be distributed to districts based on a pro rata share of the number of children eligible for free and reduced-price lunch.

Prior year funds may be carried over to the current year.

Legal References

Individuals with Disabilities Education Improvement Act of 2004 (IDEA), Part B CFDA (Catalog of Federal Domestic Assistance) 84.173

Guidelines

Funds under this grant shall be used to pay only the excess costs of special education and related services attributable to the education of children with disabilities ages three, four, and five.

These funds shall be used to supplement and increase the level of state and local funds expended for the education of children with disabilities ages three, four, and five and in no case to supplant state and local funds.

Disallowed expenditures include construction of facilities.

In order to receive funds, a school district must submit an application that is approved by the Office of Exceptional Children, Division of Standards and Learning.

The appropriate accounts for allowed expenditures are

205-130-100	Preschool Programs Salaries
205-130-200	Preschool Programs Employee Benefits
205-130-300	Preschool Programs Purchased Services
205-130-400	Preschool Programs Supplies and Materials
205-130-500	Preschool Programs Capital Outlay
205-130-600	Preschool Programs Other Objects
205-200-100**	Support Services Salaries
205-200-200	Support Services Employee Benefits
205-200-300	Support Services Purchased Services
205-200-400	Support Services Supplies and Materials
205-200-500	Support Services Capital Outlay

^{**}Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with IDEA of 2004 Preschool Grants program guidelines. Function and object codes displayed above are only header codes. Detailed function and object account codes **must** be recorded by the school district.

Responsible Office: Office of Exceptional Children, Division of Standards and

Learning

Contact: Vanessa Nelson-Reed, 803-734-8788

E-Mail Address: vnreed@ed.sc.gov

REVENUE 4800/4991 SCHOOL FOOD SERVICE PROGRAMS

(Carryover Provision)

SUBFUND 600 FOOD SERVICE FUND

Allocation Formula

Allocations are based on federal reimbursements. Prior year funds may be carried over to the current year.

Legal References

7 C.F.R. §§ 210, 220, 245, 250

S.C. Code Ann. §§ 59-63-765, 59-63-790, and 59-63-800 (2004)

CFDA (Catalog of Federal Domestic Assistance) 10.550, 10.553, 10.555, 10.564, and 10.574

Guidelines

The primary objective of the South Carolina Child Nutrition Program is to safeguard the health and well-being of children by making nutritious meals available at a minimal cost in a setting that furnishes valuable learning experiences. Local school districts participate in several nutrition programs that are supported by federal funds.

Federal Child Nutrition Programs guidelines require school districts participating in the program (1) to make a written application to the South Carolina Department of Education and (2) to sign an agreement to operate a nonprofit program that

- a. provides meals that meet the minimum nutritional standards;
- b. provides school lunch and school breakfast without cost or at a reduced price to all children who are unable to pay the full price and who qualify for free and reduced-price meals based on current income eligibility guidelines;
- c. fulfills the provisions as set forth in the "Policy Statement for Free and Reduced Price Meals"; and
- d. provides for accountability.

Cash assistance is based on the number of meals served by category—paid, free and reduced—and the count taken at the point of service, which is the program requirement. A reimbursement claim must be submitted to the State Department of Education's Office of School Food Services and Nutrition on a monthly basis to justify the reimbursement claimed and to enable the Department to provide information on required reports to the U.S. Department of Agriculture. The school district report also provides information to determine the costs of meals, the level of revenues and expenditures, and the amount of operating balance.

The federally assisted programs are as follows:

A. School Lunch and After-School Snacks Program

REVENUE 4810 (CFDA 10.555)

This program makes it possible for schools to serve wholesome low-cost lunches that meet USDA requirements for a school lunch. School districts are reimbursed for lunches served to students. Rates vary according to whether the lunch is free, reduced-price, or paid. Funding for this program also allows for schools to participate in the USDA Seamless Summer Feeding Program and claim reimbursement under the School Lunch and/or Breakfast Program.

The National School Lunch Program now offers cash reimbursement to help schools serve snacks to children after their regular school day ends. After-school snacks give children a nutritional boost and draw them into supervised activities that are safe, fun, and filled with learning opportunities. In schools where the number of students eligible to receive free and/or reduced-priced meals is 50 percent or more, the snacks are served free to all students.

B. School Breakfast Program

REVENUE 4830 (CFDA 10.553)

The school breakfast program can help close the nutrition gap by providing children with nutritious breakfasts at schools that meet USDA meal requirements. School districts are reimbursed for breakfasts served to students. Rates vary according to whether the breakfast is free, reduced-price, or paid. (In schools qualifying as severe needs schools, additional funds are available up to a maximum reimbursement level.) Funding for this program also allows for schools to participate in the USDA Seamless Summer Feeding Program and claim reimbursement under the School Lunch and/or Breakfast Program.

C. Food Distribution Program

A uniform financial management and accounting system is necessary due to the complexity of the programs and the amount of funds provided. The *South Carolina School Food Service Program Reference Manual* explains the procedures for accounting and reporting for the funds under these programs.

REVENUE 4850 (CFDA 10.550)

When extenuating circumstances occur, school districts may receive cash assistance in the form of payments from the federal government as "Cash in Lieu of Commodities." This subsistence is used in the Food Distribution Program for improving the diets of school children.

REVENUE 4991 (Commodities) (CFDA 10.550)

Funds are appropriated to the U.S. Department of Agriculture to purchase commodities for the lunch program and disaster feeding. These donated commodities are allocated to the various states and programs on a formula (fair share) basis.

The appropriate accounts for allowed expenditures are

600-256-100	Food Services Salaries
600-256-200	Food Services Employees Benefits
600-256-300	Food Services Purchased Services
600-256-400	Food Services Supplies and Materials
600-256-500	Food Services Capital Outlay
600-256-600	Food Services Other Objects

Responsible Office: Office of School Food Services and Nutrition, Division of

Innovation and Support

Contacts: Vivian Pilant (School Lunch/Breakfast/After-School Snacks

Programs), 803-734-8195

Craig Brooks (Food Distribution Program), 803-734-8209 Heather Snelgrove (School Lunch/Breakfast/After-School

Snacks Programs), 803-734-8197

E-Mail Addresses: vpilant@ed.sc.gov

cbrooks@ed.sc.gov hsnelgro@ed.sc.gov REVENUE 4920 DRUG AND VIOLENCE PREVENTION

PROGRAM

(TITLE IV, 21ST CENTURY SCHOOLS)

SUBFUND 209 SPECIAL REVENUE FUND

PROJECT NUMBER FQ

Allocation Formula

In general

A. Funds to local educational agencies-

a state shall provide the amount made available to the state under this subpart, less the amounts reserved under section 4112 to local educational agencies for drug and violence prevention and education programs and activities as follows:

- (a) 60 percent of such amount based on the relative amount such agencies received under Part A of Title I for the preceding fiscal year
- (b) 40 percent of such amount based on the relative enrollments in public and private nonprofit elementary schools and secondary schools within the boundaries of such agencies
- B. Administrative costs-

of the amount received under paragraph (A), a local educational agency may use not more than 2 percent for the administrative costs of carrying out its responsibilities under this subpart.

(The 30 percent "set-aside" for districts with greatest need is no longer required.)

Legal References

No Child Left Behind Act of 2001, Title IV—21st Century Schools, Part A, Safe and Drug-Free Schools and Communities, Pub. L. No. 107–110

CFDA (Catalog of Federal Domestic Assistance) 84.186A

Guidelines

Allocations are intended to support all South Carolina students in public and nonprofit private schools. LEAs must provide comprehensive violence prevention programs and comprehensive alcohol and other drug abuse prevention programs designed for all students.

Title IV—21st Century Schools, Part A, Safe and Drug-Free Schools and Communities

Section 4115, Authorized Activities, of the Act states the following:

PRINCIPLES OF EFFECTIVENESS

In general.—For a program or activity developed pursuant to this subpart to meet the principles of effectiveness, such program or activity shall

- A. be based on an assessment of objective data regarding the incidence of violence and illegal drug use in the elementary schools and secondary schools and communities to be served, including an objective analysis of the current conditions and consequences regarding violence and illegal drug use, including delinquency and serious discipline problems, among students who attend such schools (including private school students who participate in the drug and violence prevention program) that is based on ongoing local assessment or evaluation activities;
- B. be based on an established set of performance measures aimed at ensuring that the elementary schools and secondary schools and communities to be served by the program have a safe, orderly, and drug-free learning environment;
- C. be based on scientifically based research that provides evidence that the program to be used will reduce violence and illegal drug use;
- D. be based on an analysis of the data reasonably available at the time, of the prevalence of risk factors, including high or increasing rates of reported cases of child abuse and domestic violence; protective factors, buffers, assets; or other variables in schools and communities in the State identified through scientifically based research; and
- E. include meaningful and ongoing consultation with and input from parents in the development of the application and administration of the program or activity.

The appropriate accounts for allowed expenditures are

209-200-100** 209-200-200 209-200-300 209-200-400 209-200-500	Support Services Salaries Support Services Employee Benefits Support Services Purchased Services Support Services Supplies and Materials Support Services Capital Outlay
209-251-100	Student Transportation (Federal/District Mandated) Salaries
209-251-200	Student Transportation (Federal/District Mandated) Employee Benefits
209-251-300	Student Transportation (Federal/District Mandated) Purchased Services
209-251-400	Student Transportation (Federal/District Mandated Supplies and Materials
209-251-500	Student Transportation (Federal/District Mandated Capital Outlay
209-271-660	Pupil Service Activities Support Services (for field trips and other pupil transportation costs not provided by state law)
	Since expenditure reporting by object-level detail is optional for pupil activity functions, please use object codes that are consistent with the district's accounting system to report costs for field trips under Function Code 271.
209-370-100	Nonpublic School Services Salaries
209-370-200	Nonpublic School Services Employee Benefits
209-370-300	Nonpublic School Services Purchased Services
209-370-400	Nonpublic School Services Supplies and Materials
209-370-500	Nonpublic School Services Capital Outlay
209-390-100	Other Community Services Salaries
209-390-200	Other Community Services Employee Benefits
209-390-300	Other Community Services Purchased Services
209-390-400	Other Community Services Supplies and Materials
209-390-500	Other Community Services Capital Outlay

^{**}Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with approved applications and the guidelines established for the Safe and Drug-Free Schools Program. As a result, the function and object account codes displayed above are header accounts only and not the detailed function and object codes that **must** be recorded by the district.

Responsible Office: Contact: Office of Youth Services, Division of Educational Services

Beth Mackinem, 803-734-6905

E-Mail Address: bmackine@ed.sc.gov REVENUE 4924 21ST CENTURY COMMUNITY LEARNING

CENTERS PROGRAM

(TITLE IV, 21ST CENTURY SCHOOLS)

SUBFUND 224 SPECIAL REVENUE FUND

PROJECT NUMBER CL

Allocation Formula

Funds will be awarded on a competitive grant basis to school districts and other organizations. The purpose of this funding is to serve students who attend schools that either receive or are eligible to receive Title I school-wide assistance. Private schools that serve students from high-poverty communities are also eligible to compete for funds.

To the extent practical, the SDE will award grants equitably among geographic regions within the state, including rural and urban communities. Priority will be given to applications that target services to students who attend schools identified as in need of improvement under section 1116 of Title I and that are submitted jointly by at least one public school district and one community-based organization, faith-based organization, or other public or private organization.

Grants may be awarded for periods of up to four years at the discretion of the SDE. Funds requested may not exceed \$200,000 in year one. For projects that are awarded continuation grants, the amount in year two may not exceed \$200,000; in year three, \$150,000; and in year four, \$127,500.

An application submitted by a consortium that includes at least two public school districts may request up to \$300,000 in year one. For consortia that are awarded continuation grants, the amount in year two may not exceed \$300,000; in year three, \$225,000; and in year four, \$191,250.

An applicant may request an amount less than the maximum allowed, but by law, the minimum amount that may be awarded to a grantee in any grant year is \$50,000.

Legal References

No Child Left Behind Act of 2001, Title IV, 21st Century Schools, Part B, 21st Century Community Learning Centers (Pub. L. No. 107-110)

CFDA (Catalog of Federal Domestic Assistance) 84.287

Guidelines

The South Carolina Department of Education (SDE) will award grants, subject to the availability of funds, for the purpose of establishing or expanding activities in community learning centers. These grants will be used to

- provide academic enrichment opportunities for children, particularly students who attend high-poverty and low-performing schools;
- enable students to meet state and local standards in core academic subjects:
- offer students a broad array of enrichment activities that can complement their regular academic programs; and
- offer literacy and other educational services to the families of participating children.

Section 4205 of the No Child Left Behind Act, "Authorized Activities," states the following:

(c) PRINCIPLES OF EFFECTIVENESS.—

- (1) IN GENERAL.—For a program or activity developed pursuant to this part to meet the principles of effectiveness, such program or activity shall—
 - (A) be based upon an assessment of objective data regarding the need for before and after school programs (including during summer recess periods) and activities in the schools and communities:
 - (B) be based upon an established set of performance measures aimed at ensuring the availability of high quality academic enrichment opportunities; and
 - (C) if appropriate, be based upon scientifically based research that provides evidence that the program or activity will help students meet the State and local student academic achievement standards.

Disallowed expenditures include costs for the purchase of buses and other vehicles; construction and renovation; fundraising activities; advertising and marketing; activities whose sole or primary purpose is entertainment (fun parks, skating rinks, etc.); and incentives for paid staff (bonuses, awards, luncheons, etc.).

Allowed expenditures include funds to provide before-school, after-school, and summer school activities that advance student academic achievement. Activities targeting prekindergarten-aged children and adult family members may take place during regular school hours if such times are deemed most suitable for serving these populations. Funds may also be used to provide activities that advance the literacy of the participants' adult family members and to cover costs associated with

personnel, supplies/materials, and transportation as they relate to the approved activities.

These funds must be used to supplement, and not supplant, other federal, state, and local funds.

Grantees must provide academic enrichment activities to help students meet state and local standards in the core content areas, such as reading, math, and science. Funds may be used for the following activities designed to improve student achievement and performance:

- remedial education activities;
- academic enrichment learning programs;
- additional assistance to students to improve academic achievement;
- mathematics and science education activities;
- arts and music education services;
- entrepreneurial education programs;
- tutoring services (including senior volunteers);
- mentoring programs;
- programs for limited-English-proficient students;
- recreational activities;
- · telecommunications and technology education programs;
- expanded library service hours;
- parental involvement and family literacy programs;
- programs for students who have been truant, suspended, or expelled;
- drug- and violence-prevention programs;
- counseling programs;
- · character education programs; and
- leadership skills training.

Indirect cost transfers are allowable for the program. This expenditure may not exceed the restricted indirect cost rate approved for the district being served.

The appropriate accounts for allowed expenditures are

224-139-100 224-139-200 224-139-300 224-139-400 224-139-500	Early Childhood Programs Salaries Early Childhood Programs Employee Benefits Early Childhood Programs Purchased Services Early Childhood Programs Supplies and Materials Early Childhood Programs Capital Outlay
224-171-100 224-171-200 224-171-300	Primary Summer School Salaries Primary Summer School Employee Benefits Primary Summer School Purchased Services

224-171-400 224-171-500	Primary Summer School Supplies and Materials Primary Summer School Capital Outlay
224-172-100 224-172-200 224-172-300 224-172-400 224-172-500	Elementary Summer School Salaries Elementary Summer School Employee Benefits Elementary Summer School Purchased Services Elementary Summer School Supplies and Materials Elementary Summer School Capital Outlay
224-173-100 224-173-200 224-173-300 224-173-400 224-173-500	High School Summer School Salaries High School Summer School Employee Benefits High School Summer School Purchased Services High School Summer School Supplies and Materials High School Summer School Capital Outlay
224-175-100	Instructional Programs Beyond Regular School Day Salaries
224-175-200	Instructional Programs Beyond Regular School Day Employee Benefits
224-175-300	Instructional Programs Beyond Regular School Day Purchased Services
224-175-400	Instructional Programs Beyond Regular School Day Supplies and Materials
224-175-500	Instructional Programs Beyond Regular School Day Capital Outlay
224-188-100 224-188-200 224-188-300 224-188-400 224-188-500	Parenting/Family Literacy Salaries Parenting/Family Literacy Employee Benefits Parenting/Family Literacy Purchased Services Parenting/Family Literacy Supplies and Materials Parenting/Family Literacy Capital Outlay
224-212-100 224-212-200 224-212-300 224-212-400 224-212-500	Guidance Services Salaries Guidance Services Employee Benefits Guidance Services Purchased Services Guidance Services Supplies and Materials Guidance Services Capital Outlay
224-213-100 224-213-200 224-213-300 224-213-400 224-213-500	Health Services Salaries Health Services Employee Benefits Health Services Purchased Services Health Services Supplies and Materials Health Services Capital Outlay
224-214-100 224-214-200	Psychological Services Salaries Psychological Services Employee Benefits

224-214-300 224-214-400 224-214-500	Psychological Services Purchased Services Psychological Services Supplies and Materials Psychological Services Capital Outlay
224-223-100 224-223-200 224-223-300 224-223-400 224-223-500	Supervision of Special Programs Salaries Supervision of Special Programs Employee Benefits Supervision of Special Programs Purchased Services Supervision of Special Programs Supplies and Materials Supervision of Special Programs Capital Outlay
224-224-100	Improvement of Instruction Inservice and Staff Training Salaries
224-224-200	Improvement of Instruction Inservice and Staff Training Employee Benefits
224-224-300	Improvement of Instruction Inservice and Staff Training Purchased Services
224-224-400	Improvement of Instruction Inservice and Staff Training Supplies and Materials
224-224-500	Improvement of Instruction Inservice and Staff Training Capital Outlay
224-251-100	Student Transportation (Federal/District Mandated) Salaries
224-251-200	Student Transportation (Federal/District Mandated) Employee Benefits
224-251-300	Student Transportation (Federal/District Mandated) Purchased Services
224-251-400	Student Transportation (Federal/District Mandated Supplies and Materials
224-251-500	Student Transportation (Federal/District Mandated Capital Outlay
224-254-100 224-254-200 224-254-300 224-254-400 224-254-500	Operation and Maintenance of Plant Salaries Operation and Maintenance of Plant Employee Benefits Operation and Maintenance of Plant Purchased Services Operation and Maintenance of Plant Supplies and Materials Operation and Maintenance of Plant Capital Outlay
224-256-100 224-256-200 224-256-300 224-256-400 224-256-500	Food Services Salaries Food Services Employee Benefits Food Services Purchased Services Food Services Supplies and Materials Food Services Capital Outlay

224-258-100 224-258-200 224-258-300 224-258-400 224-258-500	Security Salaries Security Employee Benefits Security Purchased Services Security Supplies and Materials Security Capital Outlay
224-271-660	Pupil Service Activities Support Services (for field trips and other pupil transportation costs not provided by state law)
	Since expenditure reporting by object-level detail is optional for pupil activity functions, please use object codes that are consistent with the district's accounting system to report costs for field trips under Function Code 271.
224-320-100	Community Recreation Services Salaries
224-320-200	Community Recreation Services Employee Benefits
224-320-300	Community Recreation Services Purchased Services
224-320-400	Community Recreation Services Supplies and Materials
224-320-500	Community Recreation Services Capital Outlay
224-340-100	Public Library Services Salaries
224-340-200	Public Library Services Employee Benefits
224-340-300	Public Library Services Purchased Services
224-340-400	Public Library Services Supplies and Materials
224-340-500	Public Library Services Capital Outlay
224-390-100	Other Community Services Salaries
224-390-200	Other Community Services Employee Benefits
224-390-300	Other Community Services Purchased Services
224-390-400	Other Community Services Supplies and Materials
224-390-500	Other Community Services Capital Outlay

Responsible Office: Office of Community and Parent Services, Division of Educational Services

Contact: Diane Willis, 803-734-8103

E-Mail Address: dwillis@ed.sc.gov REVENUE 4995 CDC STATE AND LOCAL COORDINATED

SCHOOL HEALTH PROGRAMS

SUBFUND 248 SPECIAL REVENUE FUND

PROJECT NUMBER FR

Allocation Formula

Allocations are distributed on a competitive grant award basis as funds are available.

Legal References

Public Health Service Act § 301(A)

CFDA (Catalog of Federal Domestic Assistance) 93.938

Guidelines

The primary objective of the CDC (Centers for Disease Control) cooperative agreement entitled "School Health Programs to Prevent Serious Health Problems and Improve Education Outcomes" is to strengthen coordinated school health programs with a focus on physical activity, nutrition, tobacco, and HIV/AIDS and to develop state, regional, and local infrastructure supporting school districts and schools. Funds from this source are used in the following ways:

- A. Grants are awarded to partner organizations to provide program assistance, service, training, and technical assistance for the statewide school health initiative. This support includes education and promotion, communication and linkages, program development, surveillance, research, and evaluation.
- B. Grant awards are made to districts, schools, youth-serving agencies and organizations, and nonprofits for project and program activity that support the development of South Carolina Healthy Schools coordinated school health initiative. The grant awards provide the guidelines and funding guidance information.

The appropriate accounts for allowed expenditures are

248-100-100** 248-200-100** 248-100-200 248-200-200

248-100-300	248-200-300
248-100-400	248-200-400
248-100-600	248-200-600

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with approved project grants and the guidelines established for the CDC State and Local Coordinated School Health Programs. As a result, the function and object codes displayed above are header codes only and not the detailed function and object account codes that **must be recorded by the district.

Responsible Office: Office of Youth Services, Division of Educational Services

Contact: Lynn Hammond, 803-734-8076

E-Mail Address: lhammond@ed.sc.gov

REVENUE 4996 LEARN AND SERVE AMERICA

SUBFUND 249 SPECIAL REVENUE FUND

PROJECT NUMBERS FA/FE/GG

Allocation Formula

Funds are allocated through a grant application process to districts meeting criteria specified in the federal grant.

Legal References

National and Community Service Trust Act of 1993 CFDA (Catalog of Federal Domestic Assistance) 94.004

Guidelines

Service-learning is a method of teaching and learning that connects classroom lessons with meaningful service to the community while helping to encourage civic responsibility. Students from PK-16 learn and develop through active participation in thoughtfully organized service that is conducted in and meets the needs of the communities. Service activities are integrated into and enhance the academic curriculum of the students.

Disallowed expenditures include stipends to students.

Allowed expenditures include salaries, benefits, purchased services, and costs of supplies and materials, and approved equipment.

The appropriate accounts for allowed expenditures are

249-100-100**	249-200-100**	249-300-100**
249-100-200	249-200-200	249-300-200
249-100-300	249-200-300	249-300-300
249-100-400	249-200-400	249-300-400

^{**}Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with Learn and Serve America Program guidelines. The function and

object account codes displayed above are header accounts only and not the detailed function and object codes that **must** be recorded by the district.

Responsible Office: Office of Community and Parent Services, Division of

Education Services

Contact: Karen Horne, 803-734-4794

E-Mail Address: khorne@ed.sc.gov

REVENUE 4999 AMERICORPS

SUBFUND 200 SPECIAL REVENUE FUND

PROJECT NUMBERS CT/FC/FF/FH/FT

Allocation Formula

Funds are allocated annually through a competitive grant application process.

Legal References

National and Community Service Trust Act
CFDA (Catalog of Federal Domestic Assistance) 94.006

Guidelines

AmeriCorps is a national service network that provides full-time, part-time, and reduced part-time opportunities for participants, called members, to serve their communities and address local environmental, educational, public safety, or other human needs. Within these four issue areas, proposals may be submitted that solve specific problems of local communities through the development of a corps of members. The members must be at least seventeen years of age. They will receive a modest living allowance and health coverage. After completion of a term of service, members receive education awards that help them finance college or pay back student loans.

Disallowed expenditures include any funds that used to provide religious instruction, conduct worship services, or engage in any form of proselytization; to assist, promote, or deter union organizing; or to finance, directly or indirectly, any activity designed to influence the outcome of an election for federal, state, or local public office.

Allowed expenditures are limited to the costs approved by the S.C. Commission on National and Community Service and the Corporation for National Service in Washington, D.C. These costs include stipends to members, staff salaries, benefits; the costs of purchased services, supplies and materials, and equipment; and indirect costs as specified in the approved grant application. Cash matching funds are required for "Member Support" costs. Cash and/or in-kind matching funds are required for "Other Member" costs, and costs for staff, other operating costs,

evaluation, and administration as specified in the "AmeriCorps☆ State Application Instructions."

The appropriate accounts for allowed expenditures are

200-223-100	Supervision of Special Programs Salaries
200-223-200	Supervision of Special Programs Employee Benefits
200-390-100	Other Community Services Salaries
200-390-200	Other Community Services Employee Benefits
200-390-300	Other Community Services Purchased Services
200-390-400	Other Community Services Supplies and Materials
200-390-500	Other Community Services Capital Outlay
200-390-600	Other Community Services Other Objects

Responsible Office: Office of Community and Parent Services, Division of

Educational Services (South Carolina Commission on

National and Community Services)

Contact: Beth Binkley, 803-734-4795

E-Mail Address: bbinkley@ed.sc.gov

SECTION 7

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Date: _____

Date: _____

Date: _____

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Board Chair Signature:

Superintendent Signature:

Completed by: (please print)

Contact Phone No:

SDE Review:

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Provisos 1.46 and 1A.46		AI	I Transfers must be reported and completed by deadling
District Name:			
Restricted State Revenue and El	A Transfers - Attach Justificati	on for Each Transfer	
Transfer From (Include Program name and sub-fund *, **) (Identify any prior year carryover as	Current Allocation mounts)	Transfer Amount (up to 100%)	Transfer to (Include Program name and sub-fund)
** The following appropriations are Certification, Intervention and A Jr. Scholars, Child Developmen	e excluded from this flexibility (bot Assistance, Teacher Supply, Princ Int Education Pilot Program, Refu	bishment of K-8 Science Kits, EEDA Car	• • • • • • • • • • • • • • • • • • • •

_____ Date: _____

SDE Review:

Barnwell (Children's Endowmen Provisos 1.46 and 1A.46	t) Fund Flexibility - Fiscal Year 200	7-2008	Deadline May 1, 2008 All Transfers must be reported and completed by deadline
District Name:			
Barnwell Funds	Current Balance	Transfer Amount	Transfer To (Include Program Name and Sub-Fund)
2001 Projects			
2002 Projects			
2003 Projects			
2004 Projects			
2005 Projects			
2006 Projects (when available)			
District Assessed			
District Approval:			
Board Chair Signature:			Date:
Superintendent Signature:			Date:
Completed by: (please print)			Date:
Contact Phone No:			

Questions related to the above form completion should be directed to the Office of Finance at 803-734-8488

The flexibility provision is to be evaluated annually by the Education Oversight Committee (EOC)

Date: _

APPENDIX A (cont'd)

SAMPLE ACCOUNTING TRANSACTIONS FOR FUNDING FLEXIBILITY

TITLE

DEBIT

CREDIT

ACCOUNT

NUMBER

Education Improvement Act:

SUBFUND

FUND

EIA EIA EIA	320 - Gifted & Talented-Academic 346 - Academic Assistance K-3 348 - Academic Assistance 4-12	422-710 422-710 5230	Transfer to EIA Fund (Expenditure) Transfer to EIA Fund (Expenditure) Transfer from EIA Fund (Revenue)	\$20,000 40,000	\$60,000
OR					
FUND	SUBFUND	ACCOUNT NUMBER	TITLE	DEBIT	CREDIT
EIA	393 - EAA Reduce Class Size, Grades 1-3		Transfer to EIA Fund (Expenditure)	\$30,000	
EIA	383 - EAA Summer School	421-710	Transfer to EIA Fund (Expenditure)	10,000	
EIA	375 - Increase HS Diploma Requirements	5230	Transfer from EIA Fund (Revenue)		\$40,000

Children's Education Endowment: (Barnwell)

<u>FUND</u>	SUBFUND	ACCOUNT NUMBER	TITLE	DEBIT	CREDIT
Building General	500 - Children's Education Endowment 100-General	420-710 5250	Transfer to General Fund (Expenditure) Transfer from School Building Fund (Revenue)	\$100,000	\$100,000

Questions related to the above accounting procedures should be directed to the Office of Finance at 803-734-8180

APPENDIX B

SOUTH CAROLINA PUBLIC CHARTER SCHOOLS

School	Grade	District	Date		
Name	Levels	Sponsor	Opened	Contact	Phone
Academy for Teaching and Learning	preK-8	Chester	August 2006	Robyn Welborn 109 Hinton Street Chester, SC 29706	803- 385-6334
Aiken Performing Arts Academy	9–12	Aiken	August 2005	Keisha Lloyd-Kennedy 363 Laurens Street Aiken, SC 29802	803- 644-4824
Brashier Middle College	9–12	Greenville	August 2006	Michael Sinclair 404 Vardry Street Greenville, SC 29601	864- 250-8926
Bridgewater Academy	K-8	Horry	August 2003	Carol J. Merrill 316 Bush Drive Myrtle Beach, SC 29579	843- 236-3689
Carolina School for Inquiry	K-5	Richland 1	August 2006	Victoria Dixon-Mokeba 7405-A Fairfield Road Columbia, SC 29203	803- 691-1250
Charleston Development Academy	K-4	Charleston	August 2003	Cecelia Gordon Rogers 233 Line Street PO Box 20518 Charleston, SC 29413	843- 722-2689
Children's Attention Home	K-8	York 3	August 2004	Dr. Carey Harper PO Box 2912 Rock Hill, SC 29372	803- 328-8871
CHOICES	5–8	Darlington Florence 1	August 2002	Ralph Porter 1405 Poinsett Drive Florence, SC 29505	843- 664-8993
Discovery School of Lancaster County	K-5	Lancaster	August 2000	Thomas H. McDuffie 302 West Dunlap Street Lancaster, SC 29721	803- 285-8430
East Cooper Montessori Charter School	1–3	Charleston	August 2003	Jody Swanigan 188 Civitas Street Mt. Pleasant, SC 29464	843- 216-2883
Fox Creek High School	9–11	Edgefield	August 2004	John Gratop 805 Plantation Point Drive North Augusta, SC 29860	803- 613-9435
Fuller Normal Advanced Technology	K-5	Greenville	August 2006	Brenda Humbert 901 Anderson Road Greenville, SC 29601	864- 271-3698
Greenville Technical Charter High School	9–12	Greenville	August 1999	W. Fred Crawford 506 Pleasantburg Drive PO Box 5616 Greenville, SC 29606	864- 250-8845

APPENDIX B (cont'd)

School Name	Grade Levels	District Sponsor	Date Opened	Contact	Phone
Greg Mathis Charter High School (formerly YouthBuild)	ages 16–21	Charleston	August 2003	Fouchina Kirkendoll 7555 North Spartan Blvd. N. Charleston, SC 29420	843- 207-8308
James Island Charter High School	9–12	Charleston	August 2003	Dr. Nancy Gregory 1000 Fort Johnson Road Charleston, SC 29412	843- 762-2754
Langston Charter Middle School	6–8	Greenville	August 2005	Gregory Abel 212 Roper Mountain Rd. Extension Greenville, SC 29615	864- 286-9700
Lloyd-Kennedy Charter School	5–8	Aiken	August 2002	Keisha Lloyd-Kennedy 363 Laurens Street P.O. Box 418 Aiken, SC 29802	803- 644-4824
MLD Learning Academy	4–8	Lee	September 2005	Benita Dinkins Robinson 54 Joe Road P.O. Box 136 Bishopville, SC 29010	803- 428-3350
Meyer Center for Special Children	preK– 2	Greenville	August 1999	Louise Anthony 1132 Rutherford Road Greenville, SC 29609	864- 250-0005, ext. 204
Midland Valley Preparatory School	K-7	Aiken	August 2002	Lilian Knight Thomas 2432 Jefferson Davis Highway Graniteville, SC 29829	803- 594-1028
Midlands Math and Business Academy	4–8	Richland 1	August 2004	Michelle Spradley PO Box 4487 Columbia, SC 29204	803- 799-5101
Nevin Center	K-5	Greenville	August 2005	Darlene Grimes 600 Laurens Road Greenville, SC 29607	864- 751-8325
Orange Grove Elementary	K-5	Charleston	August 2006	Larry DiCenzo 1225 Orange Branch Road Charleston, SC 29407	843- 763-1520
Palmetto Youth Academy	4–6	Florence 1	August 2005	Yvonne Brown-Burgess PO Box 15054 Quinby, SC 29506	843- 667-9311
Phoenix Charter High School	9–12	Clarendon 2	August 1999	Valeria Prince PO Box 170 Alcolu, SC 29001	803- 505-6800
Richland One Middle College	11–12	Richland 1	August 2004	Audrey Breland 316 S. Beltline Blvd. Columbia, SC 29205	803- 738-7114

APPENDIX B (cont'd)

School Name	Grade Levels	District Sponsor	Date Opened	Contact	Phone	
Sea Island YouthBuild	ages 16-21	Charleston	August 2007	Renee Chewning PO Box 867 Johns Island, SC 29457	843- 557-1611	
Susan G. Boykin Academy	K-6	Charleston	August 2005	De'Lesline Gathers 912 Seagull Drive, Ste. A Mt. Pleasant, SC 29464	843- 437-4597	
Wohali Academy	K5–10	Greenville	August 2004	Laura Blackmore One Havenwood Lane PO Box 1005 Travelers Rest, SC 29690	864- 834-8013	
Youth Academy Charter School	9–12	Williamsburg	October 1999	Anissa Capers PO Box 174 Kingstree, SC 29556	843- 355-5424	

FREQUENTLY ASKED QUESTIONS AND ANSWERS ON PUBLIC CHARTER SCHOOL FUNDING

1. How will the sponsor distribute state and local funds to the charter school?

The sponsor district will disburse funds to the charter school based on the following formula. For a charter school being established in the current fiscal year, audited General Fund revenues from the most current prior-year data will be divided by the same year's WPUs (weighted pupil units). The quotient is then increased by Education Finance Act inflation factors for the next two fiscal years. This product is multiplied by the charter school's current WPUs. Payments are to be made monthly beginning July 1.

Following is an example of the formula for a charter beginning on July 1, 2007:

GENERAL FUND	AMOUNT			
 2005–06 Audited Financial Statements Total General Fund Revenues FY 2005–06 WPU Per-Pupil Amount (2 ÷ 3) 2006–07 Inflation Factor (3.36%) X (4) 2007–08 Inflation Factor (4.60%) X (4+ 5) 	26,239,610 8,278.56 3,169.59 106.49 150.69			
7. 2007–08 Weighted Per-Pupil Amount (4 + 5 + 6)	<u>3,426.77</u>			

2. Does a charter school qualify for federal and EIA funding?

Yes, the school may be eligible to receive a proportionate share of federal and state categorical aid funds if certain criteria are met.

Examples of federal aid include funding allocated for Title I, the Individuals with Disabilities Education Act (IDEA), and USDA food service programs. Examples of state categorical aid include funding allocated for the EIA Gifted and Talented Program and the EAA Reduce Class Size.

3. Can a charter school maintain its own financial records?

A charter school can maintain its own financial records, or it may negotiate these services with the sponsor district.

4. Does a charter school have to maintain its financial accounting information in a certain format?

Yes, financial resources are to be accounted for in accordance with the SDE's *Financial Accounting Handbook* and *Funding Manual*. All state and federal funds (revenue) should be accounted for on the sponsor district's books. Detailed expenditure information is to be reflected in the charter school's financial records.

5. How do charter schools report expenditure data to the State Department of Education?

Public charter schools must report expenditure data to their sponsor school district. The sponsor district assigns location codes to all schools within the district, and a unique location code will be given to the charter school. The charter school expenditures are recorded by their assigned location code on the district's books. The school district will include the charter school data with district data and submit an expenditure file to the SDE. The district is required to submit the expenditure data file for IN\$ITE™ purposes each year along with its annual audit report. The file and audit must be received by the SDE by December 1.

6. Is a charter school subject to SDE audit requirements?

Yes, Section 59-40-50(B)(3) of the South Carolina Code of Laws, 1976, stipulates that charter schools must "adhere to the same financial audits, audit procedures, and audit requirements as are applied to public schools operating in the same school district." A certified or licensed public accountant selected by the charter school shall make an annual audit of all financial records in accordance with the *SDE Audit Guide*. Financial information of a charter school must be reported in the sponsor district's financial statements as a Component Unit in accordance with the guidelines specified by Governmental Accounting Standards Board Statement No. 14.

7. Do teachers who serve handicapped students in a charter school have to be appropriately certified?

Yes.

8. How will charter schools report pupil data?

The charter school will utilize the *School Administrative Student Information xp-cross platform* (SASIxp). The charter school will report its student data to the sponsor district, who will in turn report the information to the SDE. The charter school will adhere to the guidelines as outlined in the *SDE Pupil and Staff Accountability Manual*.

9. Can the charter school negotiate certain services with the sponsor district?

Yes, Section 59-40-140(E) stipulates that "all services centrally or otherwise provided by the school district, if any, including, but not limited to, food services, custodial services, maintenance, curriculum, media services, libraries, and

APPENDIX B (cont'd)

warehousing are subject to negotiation between a charter school and the school district."

10. Does the sponsor district have to include funding for students attending a charter school if they are not legal residents of the school district?

Yes, a charter school may enroll up to 20 percent of its total enrollment from out-of-district without the approval of the sponsoring district. In-district students must be given enrollment priority. For out-of-district students, the charter school is eligible for state and federal funding defined in Section 59-40-140 (A), (C), and (D) and may charge parents or guardians fees consistent with Section 59-63-45 (A) and (B) and Section 59-40-40 (2)(d).

SECTION 5206 OF NO CHILD LEFT BEHIND OF 2001, TITLE V, PART B, PUBLIC CHARTER SCHOOLS

SEC. 5206. FEDERAL FORMULA ALLOCATION DURING FIRST YEAR AND FOR SUCCESSIVE ENROLLMENT EXPANSIONS.

(a) In General.—For purposes of the allocation to schools by the States or their agencies of funds under part A of title I, and any other Federal funds which the Secretary allocates to States on a formula basis, the Secretary and each State educational agency shall take such measures not later than 6 months after the date of the enactment of the Charter School Expansion Act of 1998 as are necessary to ensure that every charter school receives the Federal funding for which the charter school is eligible not later than 5 months after the charter school first opens, notwithstanding the fact that the identity and characteristics of the students enrolling in that charter school are not fully and completely determined until that charter school actually opens. The measures similarly shall ensure that every charter school expanding its enrollment in any subsequent year of operation receives the Federal funding for which the charter school is eligible not later than 5 months after such expansion.

(b) Adjustment and Late Openings.—

- (1) In general.—The measures described in subsection (a) shall include provision for appropriate adjustments, through recovery of funds or reduction of payments for the succeeding year, in cases where payments made to a charter school on the basis of estimated or projected enrollment data exceed the amounts that the school is eligible to receive on the basis of actual or final enrollment data.
- (2) Rule.—For charter schools that first open after November 1 of any academic year, the State, in accordance with guidance provided by the Secretary and applicable Federal statutes and regulations, shall ensure that such charter schools that are eligible for the funds described in subsection (a) for such academic year have a full and fair opportunity to receive those funds during the charter schools' first year of operation.

Due Dates For SDE Reports 2007-08

Listed below are reports required by the Office of Finance and their due dates. Reports listed below that are identified by a dollar sign (\$) indicate that allocations are based on the information submitted in these reports. To avoid delays in the distribution of the allocations, please ensure that all reports are received in the Office of Finance by the specified due date.

NOVEMBER 5 MEMBERSHIP/ATTENDANCE 45-DAY REPORT (\$)

STUDENT ACCOUNTABILITY 45-DAY REPORT (\$)

DEADLINE FOR PCS STAFF UPDATES (FOR

ACCREDITATION REPORTS)

DECEMBER 1 2006–2007 AUDITS AND INSITE

DECEMBER 3 MEMBERSHIP/ATTENDANCE CERTIFY 45-DAY

REPORT

STUDENT ACCOUNTABILITY CERTIFY 45-DAY

REPORT

TO BE ANNOUNCED FREE AND REDUCED LUNCH COUNTS (PRINT

PHASE) PRECODE

TO BE ANNOUNCED PRECODE SUBMISSION REVIEW LUNCH COUNTS (\$)

APRIL 4 MEMBERSHIP/ATTENDANCE 135-DAY REPORT

STUDENT ACCOUNTABILITY 135-DAY REPORT

ALTERNATIVE SCHOOL REPORT (\$)

PRESCHOOL HANDICAPPED REPORT (\$)

HOME INSTRUCTION REPORT (\$)

PCS UPDATES FOR 135-DAY FUNDING (\$)

MAY 1 FLEXIBILITY REQUEST 2007–2008

MAY 2 RUN PCS FUNDING REPORT

MEMBERSHIP/ATTENDANCE CERTIFY 135-DAY

REPORT

STUDENT ACCOUNTABILITY CERTIFY 135-DAY

REPORT

JUNE 20 UPDATE SCHOOL ORGANIZATION DOCUMENT

JUNE 30 FINAL CHANGES TO PCS FOR FY 08

TECHNOLOGY PROFICIENCY

Questions concerning the above reports may be directed to Mellanie Jinnette at 803-734-3605 or Patty Wheeler at 803-734-8147 in the Office of Finance, Division of Finance and Operations.

APPENDIX D

FY 2007-08 PROJECT ACCOUNTING LISTING

PROJECT	REVENUE	STATE, LOTTERY, AND EIA FUNDED PROGRAMS
NUMBER	CODE	
DA/DB	3170	STATE SCHOOL BUILDING AID
DC	3172	CHILDREN'S ED ENDOWMENT (BARNWELL)
DL	3116	EEDA – MISCELLANEOUS
EA	3562	ADULT EDUCATION, BASIC
EE	3562	WORK KEYS READINESS INITIATIVE
EM	3154	YOUNG ADULT EDUCATION
EW	3562	RURAL INITIATIVES
FC	3199	OTHER STATE FUNDS
FN	3136	STUDENT HEALTH AND FITNESS—NURSES
GA	3561	MATHEMATICS AND SCIENCE CENTERS
IF/IB	3590	SCHOOL BUILDING
IG	3515	AP COLLEGE CONTRACTS
IJ	3506	"iAm" STUDENT LAPTOP PROGRAM
IL	3535	INSTITUTE OF READING
IM	3564	YOUNG ADULT EDUCATION
IR	3549	READING RECOVERY
IS	3599	MISCELLANEOUS EIA
IU	3523	JUNIOR SCHOLARS
LM	3699	LOTTERY MISCELLANEOUS
RC	3699	SC READING FIRST (LOTTERY)
RS	3195	SC HIGH SCHOOL READING INITIATIVE
TF	3509	ARTS IN EDUCATION
VA	3112	CAREER & TECHNOLOGY NURSING PROGRAM
VA	3125	CAREER & TECHNOLOGY EQUIPMENT – STATE
VA	3128	GRADES WORK – STATE
VA	3525	CAREER and TECHNOLOGY EQUIPMENT – EIA
VA	3578	HIGH SCHOOLS THAT WORK/MAKING MIDDLE
		GRADES WORK – EIA
VA	3592	CAREER and TECHNOLOGY SCHOOL-TO-WORK

PROJECT	REVENUE	FEDERALLY FUNDED PROGRAMS				
NUMBER	CODE					
BA	4310	TITLE I				
BB	4340	TITLE V				
BG	4310	MIGRANT EDUCATION				
BI	4320	CHARTER SCHOOLS				

APPENDIX D (cont'd)

PROJECT	REVENUE	FEDERALLY FUNDED PROGRAMS					
NUMBER	CODE						
BJ	4310	SCHOOL IMPROVEMENT					
BP	4341	TITLE III LANGUAGE INSTRUCTION					
BS	4312	RURAL AND LOW-INCOME SCHOOL PROGRAM					
CA	4510	IDEA					
СВ	4510	PERSONNEL DEVELOPMENT COLLABORATION					
CE	4510	IDEA—GROUP HOMES					
CG	4520	IDEA—PRESCHOOL GRANTS					
CL	4924	21 ST CENTURY LEARNING SCHOOLS					
CO	4510	PERSONNEL DEVELOPMENT					
CT	4999	STATE IMPROVEMENT GRANTS					
EA	4410	ADULT EDUCATION, REGULAR					
EC	4410	ADULT INSTITUTION					
ED	4410	ADULT ED—ENGLISH LITERACY/CIVICS					
EG	4999	PROJECT LEO					
EK	4360	EVEN START FAMILY LITERACY					
ER	4999	CAREER READINESS					
ES	4331	ENHANCING EDUCATION THROUGH TECHNOLOGY					
		(E2T2) COMPETITIVE					
ET	4331	ENHANCING EDUCATION THROUGH TECHNOLOGY					
		(E2T2) FORMULA					
FA	4996	LEARN AND SERVE AMERICA					
FC	4999	MISCELLANEOUS FEDERAL					
FH	4999	HOMELESS CHILDREN					
FL	4999	SC TEEN LEAD					
FQ	4920	DRUG AND VIOLENCE PREVENTION					
FR	4995	COMPREHENSIVE HEALTH EDUCATION					
FT	4999	AMERICORPS					
GF	4996	PROJECT SPIRIT					
GG	4996	LEARN AND SERVE—CHESP					
MS	4325	MATHEMATICS AND SCIENCE PARTNERSHIPS					
		PROGRAM					
RC	4318	SC READING FIRST—LOCAL READING					
		IMPROVEMENT					
TP	4342	TEACHER INCENTIVE FUND					
TQ	4351	IMPROVING TEACHER QUALITY					
TR	4999	TEACHER QUALITY RESEARCH GRANT					
VA	4210	CAREER AND TECHNOLOGY, TITLE I					
VW	4930	WIA INCENTIVE GRANT					

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APPENDIX E)

FISCAL YEAR 2007–08 FUNDING ELIGIBILITY STATUS FOR SPECIAL SCHOOLS^a

										Gov.	Gov.
					Wil		John				School
	REVENUE				Lou	Deaf &	de la	Felton		for Science	for the
FUND	CODE	PROGRAM TITLE	SCDC	DJJ	Gray	Blind	Howe	Lab	DDSN	and Math	Arts
State	3991	ADEPT	Х	Х	Х	Х	Х	Х	Х	Х	Х
State	3125	Career and Technology Education Equipment	Х	Х							
State	3300	Education Finance Act (EFA)	Х	Х		Х					
State	3118	EEDA Career Specialists		Х							
State	3117	EEDA 8 th Grade Awareness		Х		Х		X			
State	3180	Fringe Benefits Employer Contributions	Х	Х							
State	3128	High Schools That Work		Х							
State	3181	Retiree Insurance	Х	Х							
State	3198	School Technology Initiative	Х	Х		Х					
State	N/A	State Special Allocation—Felton						X			
EIA	3546	Academic Assistance K–3				Х	X				
EIA	3548	Academic Assistance 4–12	Х	X							
EIA	3549	Academic Assistance Reading Recovery®				Х		Х			
EIA	3515	Advanced Placement Courses		Х						X	Х
EIA	3517	Advanced Placement Singleton		Х							
EIA	3509	Arts in Education	Х	Х	Х	Х	Х	Х	Х	Х	Х
EIA	3525	Career and Technology Education Equipment	Х	Х							
EIA	3575	Competitive Teacher Grants	Х	Х	Х	Х	X	X	Х	X	Х
EIA	3588	EAA Palmetto Gold and Silver Awards	Х	Х	Х	Х	Х	Х		X	Х
EIA	3583	EAA Summer School/Comprehensive Remediation		X		X	X	X			
EIA	3540	Early Childhood Program (4K Programs Serving Four- Year-Old Children)				x					
EIA	3591	Excellence in Middle Schools		Х							
EIA	3578	High Schools That Work		Х							
EIA	3501	Increase High School Diploma Requirements	Х	Х							
EIA	3535	Institute of Reading (South Carolina Reading Initiative—Middle Grades)								х	
EIA	3561	Mathematics and Science Centers	Х	Х	X	Х	Х	Х	Х	Х	Х
EIA	3532	National Board Certification (NBC) Salary Supplement	Х	Х	X	Х	X	Χ		Х	X
EIA	3513	Parenting/Family Literacy		Х							
EIA	3582	Principal Salary/Fringe Increase	Х	Х							
EIA	3534	Professional Development on Standards	Х	Х	X	Х	X	Х	Χ	Х	Х
EIA	3590	Reallocation of EIA Funds (School Building)									
EIA	3555	School Employer Contributions	Х	Х		Х					

APPENDIX E (cont'd)

FISCAL YEAR 2007-08 FUNDING ELIGIBILITY STATUS FOR SPECIAL SCHOOLS^a

	REVENUE				Wil Lou	Deaf &	John de la	Felton		Gov. School for Science	Gov. School for the
FUND	CODE	PROGRAM TITLE	SCDC	DJJ	Gray	Blind	Howe	Lab	DDSN	and Math	Arts
EIA	3505	School Technology Initiative		Х		Х					
EIA	3592	School-to-Work Transition Act		Χ							
EIA	3533	Teacher of the Year Awards	Х	X							
EIA	3550	Teacher Salary Increase	X	X		X					
EIA	3577	Teacher Supplies	X	X	X	X	X	X		X	X
Lottery	3610	K–5 Enhancement				X		X			
Lottery	3607	6–8 Enhancement		X		X		X			
Federal	4920	Drug and Violence Prevention Program, Title IV	X						X	X	X
Federal	4850	Food Distribution Program	Х	Х	Х	Х	X	Х	Х		
Federal	4991	Food Distribution—Commodities	X	X	X	X	X	X	X		
Federal	4510	Individuals with Disabilities Education Act (IDEA)	Х	Х		X	X	X	Х		X
Federal	4351	Improving Teacher Quality	Х	Х		X	X	X			
Federal	4520	Preschool Grants (IDEA)				Х		Х	Х		
Federal	4340	Promoting Informed Parental Choice and Innovative Programs, Title V	Х	Х		Х	X	Х			
Federal	4830	School Breakfast Program	X	Х	X	X	X	X	X		
Federal	4810	School Lunch and After-School Snacks Program	X	X	X	X	X	X	X		
Federal	4310	Title I, Neglected and Delinquent	X	X			X				
Federal	4210	Vocational Aid, Title I	X	X							

^a Funding eligibility is contingent upon the entity's meeting the program guidelines and the financial reporting requirements.